Record Nr. UNINA9910810037303321 Autore Tetak Karolina Titolo Taxation of international sportsmen / / Karolina Tetlak Pubbl/distr/stampa Amsterdam, The Netherlands:,: IBFD,, [2014] ©2014 **ISBN** 90-8722-240-8 Edizione [1st ed.] Descrizione fisica 1 online resource (321 pages) Collana **IBFD Doctoral Series** Disciplina 336.278796 Noncitizens - Taxation - Law and legislation Soggetti Professional athletes - Taxation - Law and legislation Income tax - Foreign income Double taxation Sports - Taxation - Law and legislation Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Nota di bibliografia Includes bibliographical references (pages [299]-330). Intro -- Title Page -- Copyright Page -- Acknowledgements -- Table of Nota di contenuto Contents -- Introduction -- Chapter 1: Historical Background and Legal and Organizational Framework for Earning Income from Sports -- 1.1. Historical background of earning income from participation in sports --1.1.1. Funding ancient sportsmen -- 1.1.2. Awards -- 1.1.3. Benefits from third parties -- 1.1.4. Sponsorship and advertising income --1.1.5. Employment income -- 1.2. Historical background and organizational framework of modern sporting events -- 1.2.1. Olympic Games -- 1.2.2. FIFA World Cup and UEFA tournaments -- 1.3. General legal framework for the taxation of foreign income -- 1.3.1. International aspects of income taxation -- 1.3.2. Characteristics and application of double tax treaties -- 1.3.3. The genesis of the tax treatment of sportsmen under double tax treaties -- 1.4. Conclusions -- Chapter 2: General Rules for the Income Tax Treatment of Sportsmen under Double Tax Treaties -- 2.1. The application of double tax treaties to sportsmen -- 2.2. Personal scope of article 17 of the OECD Model -- 2.2.1. The concept of a sportsman -- 2.2.2. Teams,

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Sommario/riassunto	This book provides a detailed analysis of the impact of article 17 of the OECD Model Tax Convention on the tax treatment of income received by international sportsmen.