

# Taxation Of Artistes And Sportsmen In International Tax Law

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### Taxation Of Artistes And Sportsmen

#### **Taxation of Artistes and Sportsmen in International Tax Law**

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### **Cross Border Taxation of Entertainers and Sportsmen Cross ...**

1 Taxation of Artistes and Sportsmen in International Tax Law - Taxmann Cross Border Taxation of Entertainers and Sportsmen Page 3 services...This is to say that the mere ownership of a horse is ...

### **INTERNATIONAL ARTISTES AND SPORTSMEN ARTICLE 17 ...**

this special treatment is that top artistes and sportsmen are very mobile and can easily move their residency to a tax haven such as Monaco, which levies no income tax The OECD believes that without Art 17 (and the taxing right for the source country) these top artistes and sportsmen would escape from taxation ...

### **TAXATION OF ARTISTS IN AN INTERNATIONAL CONTEXT**

Taxation of entertainers (previously artistes) Taxation of performing artists Taxation of visual artists Taxation of teaching or other employment income Tips Summary Useful addresses and links ...

### **Chapter 1**

Article 17 Artistes and sportsmen: taxation in the source country; and Article 23 The methods for elimination of double taxation It is remarkable to note that artistes are not taxed in accordance with the

### **Artist Taxation and Mobility in the Cultural Sector**

This picture of artistes trying to escape normal taxation has been reinforced, for example, by artistes such as t 1 The same rules apply to international sportsmen, but they will not be mentioned further in this report 2 "Taxation of Entertainers, Artistes and Sportsmen", in Issues in International Taxation ...

### **Article 17(3) for Artistes and Sportsmen: Much More than ...**

The taxation of international artistes and sportsmen is a small but special topic in international taxation Most states in the world follow Article 17 of the OECD Model Tax Convention (hereinafter 'OECD Model'), which means that they levy a withholding tax on the performance fees of non-resident artistes and sportsmen...

### **Discussion on Cross border Sudarshan Rangan, Taxation of ...**

taxation of international performing artistes and athletes • Article 17(2) added in 1977 to tax in source country, remuneration earned by another person (not the artiste or sportsman himself) for performance of artistes/ sportsmen ...

### **Taxation of Non-Resident Entertainers and Sportsmen: The ...**

Jul 31, 2012 · TAXATION OF ENTERTAINERS AND SPORTSMEN 695 first imposed an income tax in 1799 13 The enforcement branch, HM Revenue & Customs (—HMRC)), is responsible for collecting ...

### **July 30, 1999 Release Date: 9/24/1999 WTA-N-112248-98 ...**

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Issues in International Taxation No 2, Thin Capitalisation, Taxation of Entertainers, Artistes and Sportsmen, Organization for Economic Co-operation and Development, Paris, 1987, p 39 8See also Issues in International Taxation No 2, Thin Capitalisation, Taxation of Entertainers, Artistes and Sportsmen...

**Article 17 of the OECD**

taxing right for the source country) these top artistes and sportsmen would escape from taxation under the rules set out in Articles 7 and 15 • The text of Article 17 makes it clear that it does not make a ...

**AMERICA AND THE PORTUGUESE REPUBLIC FOR THE ...**

Jan 01, 1996 · Article 19-----Artistes and Sportsmen Article 20-----Child Support Article 21-----Government Service taxation by providing relief for the tax imposed by the source country The ...