



# International Sports Law and Taxation Update

**14 & 15 December 2011, Amsterdam**

By NOLOT Seminars

**We cordially invite you to join us for this important and opportune Update on Significant Developments in Sports Law and Taxation during 2011 in Amsterdam, the Netherlands.**

International sports law is constantly evolving and in a state of flux, so there is an on-going need to keep abreast of developments. For example, the recent decision of the Court of Justice of the European Union in the case *Karen Murphy v. Media Protection Services Ltd* may significantly affect the value of sports TV rights, or the access to such broadcasting for audiences in smaller countries. In relation to doping, the recent CAS Award in the *LaShawn Merritt Appeal Case* affects at this moment the possibilities for drug users to participate in the forthcoming 2012 London Olympics. Another significant development will be the ground-breaking introduction of image rights legislation in Guernsey later this year. This development may open up further possibilities for utilizing image rights in financial and tax planning.

High income earners are often subject to severe tax burdens, and it is the duty of tax practitioners (and sometimes

even tax legislators) to limit this burden as much as possible. This year, the emphasis of our Seminar will be placed on tax planning with a view to the post active period of sportspersons. Often that period will start at a younger age, and there will be a need for income then. Tax deferral opportunities during the active sporting period do need to be used and probably there is a need for extension due to the relatively limited period during which sports persons can financially utilize their talent.

Enormous financial interests ride upon major international sports events. Although generally income and other tax exemptions apply to the 2012 London Olympics and the 2012 UEFA European Football Championship, there are many issues to be discussed in the Seminar.

## TOPICS AND SPEAKERS

### Tax law topics include:

- international tax issues in connection with the commercial exploitation of image rights;
- developments in the tax treatment of sports persons in:
  - o Belgium
  - o France
  - o Italy
  - o Spain
  - o The Netherlands
  - o United Kingdom
- Tax deferral possibilities for the post-active period of sports persons in all these countries
- Tax issues in relation to the 2012 London Olympics and the 2012 UEFA European Football Championship

### Sports law topics include:

- CJEU case of Karen Murphy v. Media Protection Services Ltd
- CAS Award in the LaShawn Merritt Appeal Case
- Guernsey proposal to introduce image rights protection
- Protection and commercialisation of Sports TV Rights

### Chairman Day One

#### Dr. Rijkele Betten

*Managing Editor of Global Sports Law and Taxation Reports*

### Chairman Day Two

#### Prof. Ian Blackshaw

*International Sports Lawyer, Member of the Court of Arbitration for Sport, Lausanne, Switzerland*

### Country Representatives

|                           |                                                      |
|---------------------------|------------------------------------------------------|
| <b>Belgium</b>            | Mr. Bart Lombaerts, PwC, Antwerp                     |
| <b>Germany</b>            | Dr. Harald Grams, Grams und Partner, Bielefeld       |
| <b>France</b>             | Mr. Jacques Messeca, Eversheds LLP, Paris            |
| <b>Italy</b>              | Mr. Marco Lombardi, Jones Day, Milan                 |
| <b>The Netherlands</b>    | Dr. Dick Molenaar, All Arts, Rotterdam               |
| <b>Spain</b>              | Mr. Angel Juarez, Juarez Asociados, Barcelona-Madrid |
| <b>Poland and Ukraine</b> | Ms. Karolina Tetlak, University of Warsaw, Warsaw    |
| <b>United Kingdom</b>     | Mr. Stephen Woodhouse, Deloitte, London              |

### Specialist speakers

**Mr. Jason Romer, Collas Day, Guernsey**

**Mr. Dolf Segaar, CMS Derks Star Busmann, Utrecht**

All of the speakers are well-recognised experts in their respective fields. The Seminar will be essentially inter-active and participative allowing delegates full opportunities for asking questions, sharing experiences, raising and debating practical issues of general and particular interest and concern to them with the speakers. Also, at the end of the first day, there will be Seminar Cocktail which will provide the speakers and the delegates with useful networking opportunities.

## PROGRAMME

### Day One - 14 December 2011

- 09:15 – 09:20 Opening by Chairman
- 09:20 – 10:15 Guernsey: Proposed legislation on image rights | **Mr. Jason Romer**
- 10:15 – 11:00 Belgium: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Bart Lombaerts**
- 11:00 – 11:30 Coffee
- 11:30 - 12:15 International tax issues in connection with exploitation of image rights | **Angel Juarez**
- 12:15 - 13:00 United Kingdom: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Stephen Woodhouse**
- 13:00 – 14:00 Lunch
- 14:00 - 14:45 The future regarding the exploitation of TV Rights in regard of the recent ECJ jurisprudence in Karen Murphy v Media Protection Services Ltd | **Dolf Segaar**
- 14:45 – 15:15 London Olympics 2012 | **Stephen Woodhouse**
- 15:15 – 15:45 Coffee and Tea
- 15:45 – 16:30 Spain: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Angel Juarez**
- 16:30 Drinks

### Day Two - 15 December 2011

- 09:15 – 09:20 Opening by Professor Blackshaw
- 09:20 – 10:15 CAS developments: review the recent CAS Award in the LaShawn Merritt Appeal Case and its wider implications | **Prof. Blackshaw**
- 10:15 – 11:00 Germany: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Harald Grams**
- 11:00 – 11:30 Coffee
- 11:30 - 12:15 France: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Jacques Messeca**
- 12:15 - 13:00 Italy: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Marco Lobardi**
- 13:00 – 14:00 Lunch
- 14:00 - 14:45 Protection and commercialisation of Sports TV Rights | **Prof Ian Blackshaw**
- 14:45 – 15:30 Netherlands: Tax planning for sportspersons with the focus on planning in relation to the post-active (or “pension”) period of sportspersons | **Dick Molenaar**
- 15:30 – 16:00 Coffee and Tea
- 16:00 – 16:45 EU Football Championship Polen and Ukraine | **Karolina Tetlak**
- 16:45 – 17:00 Closing of seminar

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### Date & venue

14 & 15 December 2011  
A08 Events  
Knsm-Laan 808  
1019LT Amsterdam  
www.a08.nl

### Registration

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### Registration fee

#### Registration before 19 November 2011:

Euro 950 (excluding VAT), including luncheon and documentation materials.

#### Registration from 19 November 2011:

Euro 1000 (excluding VAT), including luncheon and documentation materials.

### Cancellation policy

Cancellation in writing up to one month before the conference will support an administrative charge of 15%. In case of cancellations prior to one month, the full fee is due but a substitute delegate may attend.

