



With 23 Contributions by Tax Experts

Walter Loukota/ Markus Stefaner (Hrsg.)
**Taxation of Artistes and Sportsmen in
International Tax Law**

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Some artistes and sportsmen are 'flying birds'. Especially very famous artistes and sportsmen spread their activity – and thus their income – across several countries. Still, normally they do not have a qualified connection – a permanent establishment in the state of performance or a presence fulfilling the criteria of the 183 days rule – to the state of source. Therefore, the OECD introduced a special rule for artistes and sportsmen.

Practical experience shows that cross-border activities of artistes and sportsmen cause a lot of issues. Issues are caused by the interpretation of the special rule in tax treaties and their interdependence with other treaty provisions. Besides, artistes and sportsmen are often confronted with discrimination in the state of source. Last but not least, artistic and sportive activities cause specific VAT issues. This volume strives to analyse these issues and to give conclusions based on the interpretation of current international tax law. Furthermore, the authors intend to show how international tax law could be improved where an improvement seems necessary.

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