

# Postgraduate Certificate Tax Aspects of Clubs, PLCs and other Sports-Related Legal Entities

Endorsed by the NBA





## Postgraduate Certificate

### Tax Aspects of Clubs, PLCs and other Sports-Related Legal Entities

- » Modality: online
- » Duration: 6 weeks
- » Certificate: TECH Global University
- » Credits: 6 ECTS
- » Schedule: at your own pace
- » Exams: online

Website: [www.techtute.com/us/sports-science/postgraduate-certificate/aspects-clubs-plcs-sports-related-legal-entities](http://www.techtute.com/us/sports-science/postgraduate-certificate/aspects-clubs-plcs-sports-related-legal-entities)

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# 01

# Introduction

The taxation regime for legal entities in sport varies according to the nature of the entity, which means that the range of tax specificities is particularly complex. This requires expert supervision in order to avoid risks of tax evasion or misuse of structures to reduce taxes, which is why this program is so valuable. In this way, students will have a specialization that will make them master point by point the tax aspects of clubs, Sports Limited Companies and other relevant legal entities in sport. They will also do so by analyzing the participation of third parties in sports activities. All this in an attractive online format.



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*This qualification is the perfect opportunity to master with solvency the complex tax framework of legal entities in sport"*

The taxation of legal entities in sport is a complex and dynamic subject that presents a number of unique challenges. First, one of the main concerns of regulators and governments is the increasing complexity of the tax structure of sport entities. Not surprisingly, changes in tax legislation and the evolution of organizational forms have led to the fact that each case is different depending on whether the structure corresponds to clubs, sports limited companies or other players.

In order to ensure correct and efficient taxation, it is essential that both jurists and those in charge of these entities have a mastery of Tax Law applied to sport. Therefore, this program will provide them with a valuable opportunity to update their knowledge. It will provide them with a peripheral vision of the taxation and fiscal framework of these legal entities, allowing them to prevent them from incorrect actions.

In this way, students will go through the different figures applicable to each sports entity throughout this program. In this regard, they will analyze the tax adjustments of these legal entities in relation to their athletes or coaching staff, evaluating the different cases of contractual termination.

With this specialization, sports professionals will have everything they need to excel in this area, always under the attentive supervision of a teaching team of true eminences. In addition, this opportunity is presented without the need to go, not even a single day, to an on-site center and without having to submit to pre-set schedules.

This **Postgraduate Certificate in Tax Aspects of Clubs, PLCs and other Sports-Related Legal Entities** contains the most complete and up-to-date scientific program on the market. The most important features include:

- ♦ The development of practical cases presented by experts in taxation of legal entities in the sports industry
- ♦ The graphic, schematic and practical contents of the book provide Legal and practical information on those disciplines that are essential for professional practice
- ♦ Practical exercises where self-assessment can be used to improve learning
- ♦ Its special emphasis on innovative methodologies
- ♦ Theoretical lessons, questions to the expert, debate forums on controversial topics, and individual reflection assignments
- ♦ Content that is accessible from any fixed or portable device with an Internet connection



*You will analyze all the assumptions of the exemption of tax figures such as VAT in the practice of sports so that you can provide a guaranteed advice"*

“

*If you are looking for a qualification to delve further into the taxation of sports entities, with this program you will analyze all their rates of special use or concession of property"*

The program's teaching staff includes professionals from the sector who contribute their work experience to this training program, as well as renowned specialists from leading societies and prestigious universities.

The multimedia content, developed with the latest educational technology, will provide the professional with situated and contextual learning, i.e., a simulated environment that will provide immersive education programmed to learn in real situations.

This program is designed around Problem-Based Learning, whereby students must try to solve the different professional practice situations that arise throughout the program. For this purpose, the students will be assisted by an innovative interactive video system created by renowned and experienced experts.

*Register now to be up to date with guarantees on the taxation of third party participation in sports activities.*

*You will be highly prepared on the tax effects of payments to key players, such as players' agents.*



# 02 Objectives

The demand from athletes and other professionals in the Sports Sciences for a program that allows them to delve further into the taxation and fiscal framework of sports legal entities is what has led TECH to design this program.

Therefore, the program will provide them with the tools to master any aspect related to the taxation of these entities. In fact, they will have the opportunity to specialize in a subject that has evolved so much over time.







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*By achieving the objectives, you will specialize in an area of growing interest that demands up to date professionals in the tax aspects of the sports structure"*



## General Objectives

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- Update legal knowledge on the commercial aspects of Sports Law
- Delve into the main commercial contracts related to sports
- Consolidate knowledge on the employment relationship of professional sportsmen and women
- Identify the characteristics of taxation from the double perspective of the legal entity and the natural person
- Analyze the application of Criminal Law in the field of sports
- Examine the concept of Sports Justice and its performance in the sports field
- Update legal knowledge on the management of the assets of professional sports men and women





## Specific Objectives

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- ◆ Establish the cases in which the favorable tax regime of non-profit entities will be enjoyed
- ◆ Evaluate the tax compliance with regard to the main specialties of professional clubs
- ◆ Assess the suitability of collaborating with sports entities or associations for the tax advantages of the type of collaboration
- ◆ Distinguish between strictly advertising and strictly philanthropic collaborations and identify the taxation of the one, the other and the intermediate ones
- ◆ Assess the appropriateness of setting up a company for the management of image rights or other assets of the professional athlete
- ◆ Determine the legality of the incorporated company and the implementation of tax compliance models to avoid administrative or criminal sanctions



*Enroll to lead the implementation of tax compliance models in sports entities to avoid administrative or criminal sanctions"*

03

# Course Management

As usual in all its programs, TECH has emphasized that the teaching staff of this program includes the most prominent experts in this field. Therefore, professors specialized in Financial and Tax Law, Intellectual Property or Audiovisual Law will virtually accompany students throughout their educational experience. In fact, they will be attentive to any doubts they may have in order to solve them through the Virtual Campus.





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*Financial and Tax Law, Intellectual Property, Audiovisual Law... The range of areas in which these professors work is one of the great assets of the program"*

## Management



### **Dr. Fraile Fernández, Rosa**

- Researcher and expert in Financial and Tax Law
- Professor of Financial and Tax Law at Rey Juan Carlos University
- Professor of Advanced Taxation of Legal Entities at UNIR
- President of the Scientific Committee of the Sports and Compliance Congress of the University of Malaga
- Doctor in Law by the Rey Juan Carlos University
- Master's Degree in Business Law and International Litigation from the Rey Juan Carlos University
- Degree in Law from Rey Juan Carlos University
- Degree in Business Administration and Management from Rey Juan Carlos University
- President of the scientific committee of the Sports and Compliance Congress at the University of Malaga and of the Taxation and Sports Congress at the University of Alcalá
- Member of: Research and Sport Network of the Consejo Superior de Deportes and Research Team in Competitive Concurrence Research Projects



## Professors

### Ms. Simionato, Alessia

- ♦ IP/IT Media Lawyer at Fourlaw Abogados
- ♦ Lawyer at FVF Associati
- ♦ Degree in Law from the State University of Milan
- ♦ Expert in Intellectual Property and Audiovisual Law at Centro de Estudios Financieros
- ♦ Expert in Digital Law and New Technologies, Centro de Estudios Financieros

### Dr. González Pelayo, Ana

- ♦ Tax Lawyer
- ♦ Tax Lawyer in Juarez International Law Firm
- ♦ Tax Attorney at Luis Abogados
- ♦ Tax Attorney at Garrido Forensic
- ♦ Lawyer at Transcom Legal Services
- ♦ Degree in Law from University of Carlos III of Madrid
- ♦ Bachelor's Degree in Law from Carlos III University of Madrid
- ♦ Master's Degree in Financial and Tax Advice in the framework of the IFRS by University of Carlos III of Madrid

# 04

## Structure and Content

With a duration of 180 hours spread over 6 weeks, the student will progress through the Postgraduate Certificate through an individualized educational itinerary that focuses on making the experience as dynamic as possible. For this purpose, TECH relies on *Relearning*, a methodology that is being implemented internationally and that facilitates the internalization of concepts based on its reiteration in multiple and varied study formats.





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*Discover how easy it is to specialize with TECH by accessing the most advanced content on the taxation of sports legal entities with your tablet or computer"*

## Module 1. The Taxation of Sports and Sports-related Entities

- 1.1 Corporate Income Tax in non-profit sports entities
  - 1.1.1. Tax-protected sports entities
  - 1.1.2. Special Corporate Income Tax Regime
  - 1.1.3. Special regime of Law 49/2002
- 1.2 Corporate taxation of professional clubs
  - 1.2.1. General Applications
  - 1.2.2. Reservations
  - 1.2.3. Non-deductible expenses, penalties
    - 1.2.3.7. Penalties
    - 1.2.2.7. Administrative penalties
    - 1.2.3.7. Penalties from private institutions
- 1.3 Tax adjustments in professional clubs related to the relationship with athletes and coaching staff
  - 1.3.1. Signing bonus, amortization
  - 1.3.2. Impairment
  - 1.3.3. Contractual termination
    - 1.3.3.1. Adjustments due to difference in accounting and tax valuations
    - 1.3.3.2. Adjustments due to the lack of deductibility of severance payment
- 1.4 Value Added Tax in professional sports
  - 1.4.1. The generality of VAT
  - 1.4.2. VAT exemption in special employment relationships, professional athletes
  - 1.4.3. VAT at reduced rates in sporting aspects
  - 1.4.4. VAT exemption for the practice of sports
  - 1.4.4. Import and sport specialties
- 1.5 VAT on non-profit sports entities
  - 1.5.1. Distinction between professional and amateur clubs
  - 1.5.2. Free activities
  - 1.5.3. Free and fee-based activities
  - 1.5.4. Tax effects





- 1.6 Sports facilities and their taxation
  - 1.6.1. Fees for special use of sports facilities
  - 1.6.2. Concession of sports facilities
  - 1.6.3. IBI exemption for real estate related to sports
- 1.7 Taxation of the participation of third parties in the sporting activity
  - 1.7.1. Distinction between deductibility of the expense and the right to deduction.
  - 1.7.2. Patronage
  - 1.7.3. Collaboration agreement
  - 1.7.4. Sponsorship
  - 1.7.5. New Sports Law, sponsorship
  - 1.7.6. Delivery of tickets as services to customers or suppliers
- 1.8 Taxation of the agents of professional sportsmen and women
  - 1.8.1. Nature of the relationship
  - 1.8.2. Tax effects of payments to agents
  - 1.8.3. Taxation of the natural person
  - 1.8.4. Taxation of the agent intermediary entity
- 1.9 The tax planning of the professional sportsman, creation of legal entities for this purpose
  - 1.9.1. Economy of option vs. elusive and evasive conducts.
  - 1.9.2. Taxation of the professional sportsperson's remuneration system
  - 1.9.3. Investment structures and international tax optimization
- 1.10 The use of corporate structures as a means of tax planning
  - 1.10.1. Types of corporate structures
  - 1.10.2. Double taxation agreements
  - 1.10.3. International Tax Transparency
  - 1.10.4. Tax compliance of professional athletes

# 05 Methodology

This academic program offers students a different way of learning. Our methodology uses a cyclical learning approach: **Relearning**.

This teaching system is used, for example, in the most prestigious medical schools in the world, and major publications such as the **New England Journal of Medicine** have considered it to be one of the most effective.





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*Discover Relearning, a system that abandons conventional linear learning, to take you through cyclical teaching systems: a way of learning that has proven to be extremely effective, especially in subjects that require memorization"*

### Case Study to contextualize all content

Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.

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*At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world"*



*You will have access to a learning system based on repetition, with natural and progressive teaching throughout the entire syllabus.*



*The student will learn to solve complex situations in real business environments through collaborative activities and real cases.*

### A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch, which presents the most demanding challenges and decisions in this field, both nationally and internationally. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and professional reality is taken into account.

“*Our program prepares you to face new challenges in uncertain environments and achieve success in your career”*

The case method is the most widely used learning system in the best faculties in the world. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They will have to combine all their knowledge and research, and argue and defend their ideas and decisions.

## Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines 8 different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

*In 2019, we obtained the best learning results of all online universities in the world.*

At TECH, you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our university is the only one in the world authorized to employ this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.





In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically.

With this methodology, we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

*Relearning will allow you to learn with less effort and better performance, involving you more in your training, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation for success.*

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.



This program offers the best educational material, prepared with professionals in mind:



#### Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



#### Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



#### Practising Skills and Abilities

They will carry out activities to develop specific competencies and skills in each thematic area. Exercises and activities to acquire and develop the skills and abilities that a specialist needs to develop in the context of the globalization that we are experiencing.



#### Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





#### Case Studies

Students will complete a selection of the best case studies chosen specifically for this situation. Cases that are presented, analyzed, and supervised by the best specialists in the world.



#### Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.

This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".



#### Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.



# 06 Certificate

The Postgraduate Certificate in Tax Aspects of Clubs, PLCs and other Sports-Related Legal Entities, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Global University.



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*Successfully complete this program and receive your university qualification without having to travel or fill out laborious paperwork”*

This program will allow you to obtain your **Postgraduate Certificate in Tax Aspects of Clubs, PLCs and other Sports-Related Legal Entities** endorsed by **TECH Global University**, the world's largest online university.

**TECH Global University** is an official European University publicly recognized by the Government of Andorra ([official bulletin](#)). Andorra is part of the European Higher Education Area (EHEA) since 2003. The EHEA is an initiative promoted by the European Union that aims to organize the international training framework and harmonize the higher education systems of the member countries of this space. The project promotes common values, the implementation of collaborative tools and strengthening its quality assurance mechanisms to enhance collaboration and mobility among students, researchers and academics.

This **TECH Global University** title is a European program of continuing education and professional updating that guarantees the acquisition of competencies in its area of knowledge, providing a high curricular value to the student who completes the program.

Title: **Postgraduate Certificate in Tax Aspects of Clubs, PLCs and other Sports-Related Legal Entities**

Modality: **online**

Duration: **6 weeks**

Accreditation: **6 ECTS**



\*Apostille Convention. In the event that the student wishes to have their paper diploma issued with an apostille, TECH Global University will make the necessary arrangements to obtain it, at an additional



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