

Postgraduate Diploma

Sports Entities Law



Postgraduate Diploma Sports Entities Law

- » Modality: online
- » Duration: 6 months
- » Certificate: TECH Global University
- » Credits: 18 ECTS
- » Schedule: at your own pace
- » Exams: online

Website: www.techtute.com/us/sports-science/postgraduate-diploma/postgraduate-diploma-sports-entities-law

Index

01

Introduction

p. 4

02

Objectives

p. 8

03

Course Management

p. 12

04

Structure and Content

p. 16

05

Methodology

p. 22

06

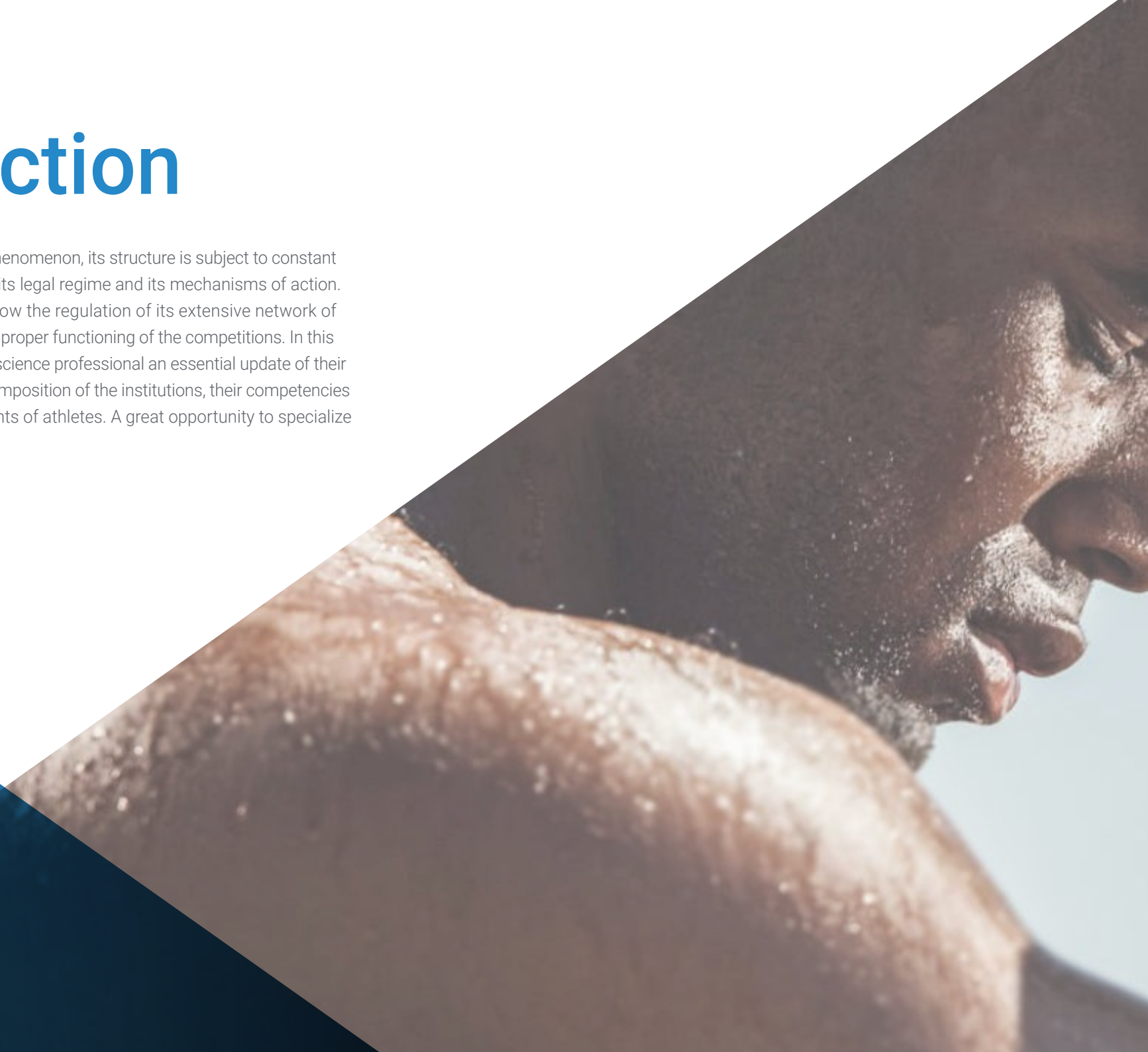
Certificate

p. 30

01

Introduction

Since sport is considered a social phenomenon, its structure is subject to constant evolution, which also involves both its legal regime and its mechanisms of action. For this reason, it is essential to know the regulation of its extensive network of organizations, in order to ensure the proper functioning of the competitions. In this way, this program offers the sports science professional an essential update of their knowledge to master the organic composition of the institutions, their competencies and how they converge with the rights of athletes. A great opportunity to specialize from home with all the comforts.



“

Thanks to this program you will have all the keys on the taxation of sport entities of social interest and their methods of collaboration with third party companies"

The legal framework encompassing sport is tremendously complex. This field is based on public-private collaboration and also brings together all the basic elements of a legal system: Plurisubjectivity, an orderly system of rules and permanent organization. So, the depth of this area is significantly greater than in other areas, which is why it is essential to be up to date in order to know the fundamentals of disputes and conflicts that frequently arise.

This is all the more reason why a specialization on the subject becomes a valuable tool for the sports professional in order to deepen with an expert view how the actions of the different organizations affect his or her activity. Similarly, the program is also very useful for managers of sports entities in order to examine all the legal relationships arising from the actions of the team or organization.

In this way, students will establish the characteristic notes of an organizational system to meet all the specificities, including in the framework of accounting management, and will define the fundamentals of sport as an economic activity. They will also delve into the taxation of sports entities and all the factors to be considered.

Undoubtedly, a high level of preparation in a hot field that will launch the student's professional career. In addition, during your educational experience you will be accompanied by a teaching staff of experts in this area who will supervise your progress through the Online Campus.

This **Postgraduate Diploma in Sports Entities Law** contains the most complete and up-to-date scientific program on the market. The most important features include:

- The development of case studies presented by experts in sports entities law
- The graphic, schematic and eminently 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 be an expert in evaluating the advantages and disadvantages of collaborating with sports entities or associations according to the tax advantages of the type of cooperation"

“

A Postgraduate Diploma with which you will determine the tax regime of legal figures of relevance in sports, such as Sports Corporations or professional leagues”

Do you want to go deeper into the behaviors in the sports sector that restrict free competition? This is your chance!

Make the career change you've been looking for by analyzing relevant case studies on the implications for clubs of their consideration as an economic activity.

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

Its 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 an immersive education programmed to learn in real situations.

The design of this program focuses on Problem-Based Learning, by means of which the professional must try to solve the different professional practice situations that are presented throughout the academic course. For this purpose, the student will be assisted by an innovative interactive video system created by renowned experts.



COACH

02 Objectives

Given the enormous interest today for many individuals in a greater knowledge of the organizational framework of sport and the rights that derive from it, TECH has gone all in on this program. In this way, the objective is none other than to provide the sports professional with the theoretical and practical tools to successfully develop in a highly demanded area of competence and to make a difference. You'll also get to experience the benefits of catching up with the world's largest online university, such as learning supported by the latest educational technologies.





“

The objectives will bring you fully up to date with the latest technologies in the education sector"



General Objectives

- Update legal knowledge on the commercial aspects of sports law
- Delve into in the main commercial contracts related to sports
- Consolidate knowledge on the employment relationship of the professional team athlete
- Identify the characteristics of taxation from the double perspective of the legal entity and the individual
- 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 athletes



The criteria you will have after updating your knowledge will allow you to evaluate whether it is worthwhile to set up a company for the management of image rights of professional athletes"





Specific Objectives

Module 1. Legal Regime of Sports Entities

- ♦ Develop the characteristic notes of an organizational system to contain specificities also in the framework of the accounting management, through the analysis of the normative and conceptual context
- ♦ Determine the legal figures of relevance in professional sports, such as Sports Corporations and professional leagues

Module 2. Contractual relations of Sports Entities, with special reference to the commercial sphere

- ♦ Develop, through the concretization of the normative and conceptual framework, the knowledge of sport as an economic activity
- ♦ Carry out an analysis of practical and real cases to deal with current issues

Module 3. Taxation of Sports and Sports-Related Entities

- ♦ Establish the cases in which the favorable tax regime for non-profit entities will be applied
- ♦ Evaluate IS tax compliance for the main specialties of professional clubs
- ♦ Evaluate 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 in-between
- ♦ Evaluate the suitability of incorporating 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

03

Course Management

TECH's commitment to incorporate the best possible profile of teachers in each program is evident in this Postgraduate Diploma. In this sense, prestigious lawyers who have advised sports entities or experts in Fiscal and Tax Law with a great research background will supervise the student's academic progress. In fact, the design of its didactic contents will be one of the differential elements of the program, designed in such a way that the student will be able to replicate its success.



“

The design of the didactic content by lawyers who have advised big clubs or experts in tax and fiscal law will make the difference in this program"

Management



Dr. Fraile Fernández, Rosa

- ♦ Expert researcher in financial and tax law
- ♦ Professor of Financial and Tax Law at the Rey Juan Carlos University
- ♦ Professor of Advanced Taxation of Legal Entities at UNIR
- ♦ President of the scientific committee of the Sport and Compliance Congress of the University of Malaga
- ♦ Dr. in Law from Rey Juan Carlos University
- ♦ Master's Degree in Business Law and International Litigation from Rey Juan Carlos University
- ♦ Law Degree from the Rey Juan Carlos University
- ♦ Degree in Business Administration and Management from the Rey Juan Carlos Universidad
- ♦ Chairman of the scientific committee of the Congress on Sport and Compliance at the University of Malaga and of the Congress on Taxation and Sport at the University of Alcalá
- ♦ Member of: Research and Sports Network of the Consejo Superior de Deportes and Research Team in Competitive Concurrence Research Projects



Professors

Ms. Díaz Marí, Montse

- ♦ Legal Advisor at DiazMari
- ♦ Lawyer at Samsung Electronic Iberia
- ♦ Professional Master's Degree in Sports and Entertainment Law Markets and Industry by ISDE
- ♦ Master's Degree in Sports Law by the INEFC
- ♦ Master's Degree in Legal Practice and Business Law from San Pablo CEU University
- ♦ Master's Degree in Sports Law from the San Pablo CEU University

Ms. Simionato, Alessia

- ♦ IP/IT media lawyer at Fourlaw Lawyers
- ♦ Lawyer at FVF Associati
- ♦ Degree in Law from the State University of Milan
- ♦ Expert in Intellectual Property and Audiovisual Law, Center of Financial Studies
- ♦ Expert in Digital Law and New Technologies by the Center of Financial Studies

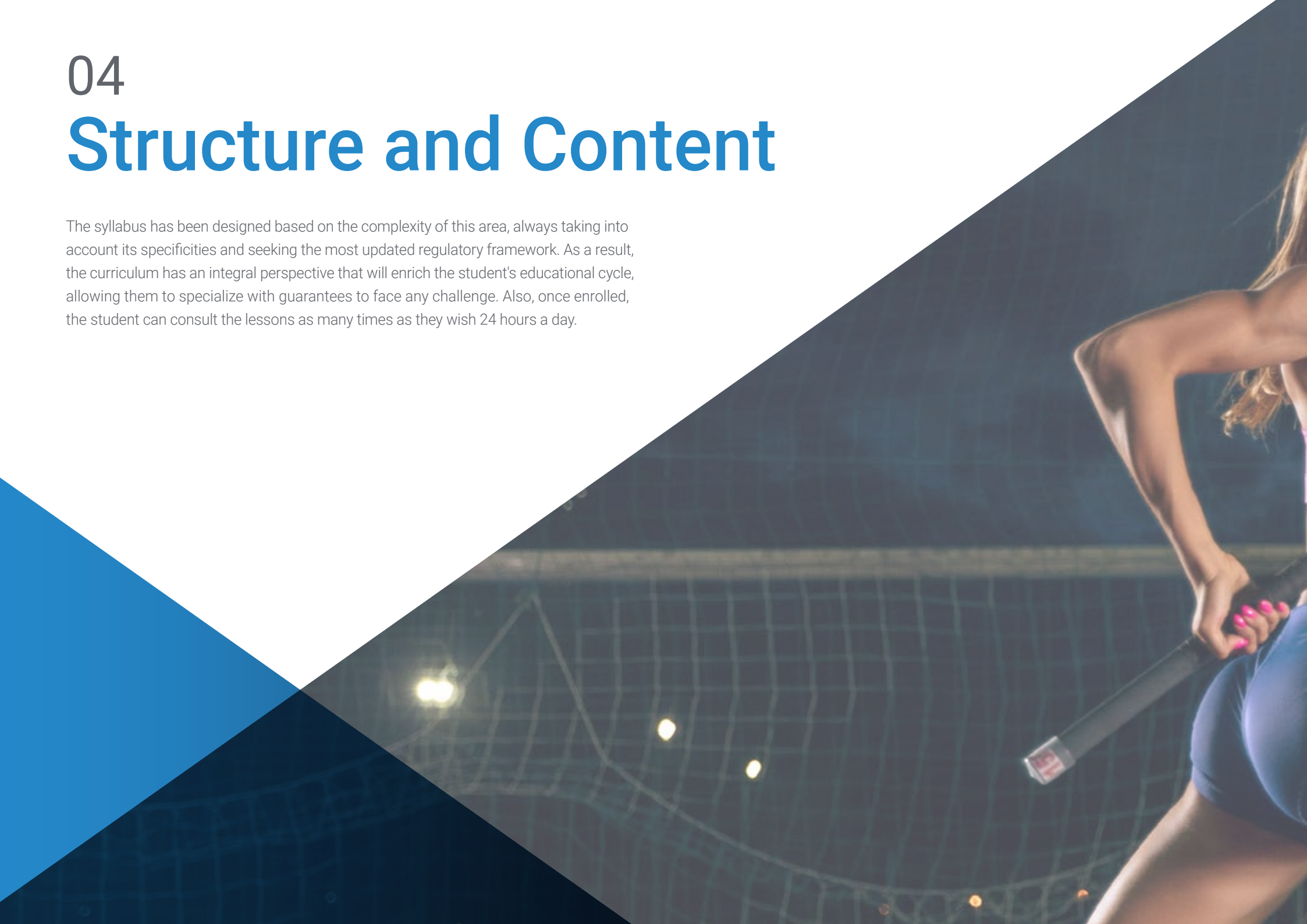
Dr. González Pelayo, Ana

- ♦ Tax lawyer in Juarez International Law Firm
- ♦ Tax lawyer at Luis Abogados
- ♦ Tax lawyer at Garrido Forensic
- ♦ Lawyer at Transcom Legal Services
- ♦ Bachelor's Doctor in Law from Carlos III University of Madrid
- ♦ Dr. in Law from Carlos III University of Madrid
- ♦ Master's Degree in Financial and Tax Advisory in the framework of IFRS from Universidad Carlos III de Madrid

04

Structure and Content

The syllabus has been designed based on the complexity of this area, always taking into account its specificities and seeking the most updated regulatory framework. As a result, the curriculum has an integral perspective that will enrich the student's educational cycle, allowing them to specialize with guarantees to face any challenge. Also, once enrolled, the student can consult the lessons as many times as they wish 24 hours a day.





“

A curriculum that meticulously addresses the fit between federated and non-federated sport, analyzing the cases of paddle tennis and golf”

Module 1. Legal Regime of Sports Entities

- 1.1. Sports federations
 - 1.1.1. The federated pyramid system. Conceptual Approach
 - 1.1.2. International sports federations:
 - 1.1.2.1. Concept, legal regime, functions and other notes of practical importance
 - 1.1.3. State sports federations:
 - 1.1.3.1. Concept, legal regime, functions and other relevant details
 - 1.1.4. Documentary and accounting aspects
- 1.2. Sports clubs
 - 1.2.1. Contextualization
 - 1.2.2. State legal framework
 - 1.2.3. Types of sports clubs
 - 1.2.4. Constitution, organizational structure, functions, and issues of practical relevance
- 1.3. Anonymous Sports Societies (ASS)
 - 1.3.1. State legal framework
 - 1.3.2. Theoretical and practical characteristics of ODSs
 - 1.3.3. Differences between sports clubs and SAD
- 1.4. Professional leagues
 - 1.4.1. Regulatory Framework.
 - 1.4.2. Concept, internal structure and functions
 - 1.4.3. Coordination between professional leagues and sports federations
 - 1.4.4. Notes on television broadcasting rights
- 1.5. Olympic Committee
 - 1.5.1. The Olympic Committee
 - 1.5.2. International Olympic Committee
 - 1.5.3. Other international organizations linked to the sports sector
- 1.6. Superior Sports Council
 - 1.6.1. Regulatory and jurisdictional framework
 - 1.6.2. Concept and organizational structure
 - 1.6.3. Practical issues in grant management
- 1.7. Non-federated sports system
 - 1.7.1. The cases of paddle tennis and golf: World Padel Tour and Live Golf
 - 1.7.2. Basketball: Euroleague Commercial Assets
 - 1.7.3. Matching federated and non-federated sports
 - 1.7.4. Reference to the contracts of individual professional athletes

- 1.8. Administrative Court of Sport
 - 1.8.1. Regulatory Framework.
 - 1.8.2. Concept, structure and functions
 - 1.8.3. Procedure
- 1.9. Court of Arbitration for Sport (CAS)
 - 1.9.1. Regulatory Framework.
 - 1.9.2. Concept, structure and functions
 - 1.9.3. Procedures
- 1.10. Foundations
 - 1.10.1. Regulatory Framework.
 - 1.10.2. Concept, internal structure
 - 1.10.3. The figure of the sports volunteer
 - 1.10.4. Other examples of "sports foundations"

Module 2. Contractual Relationships of Sports Entities, with special reference to the Commercial Sphere

- 2.1. The specificity of the sport
 - 2.1.1. Regulatory Introduction
 - 2.1.2. Influence of the specificity of sport at the European level
 - 2.1.3. Relevant cases
- 2.2. Sport as an economic activity
 - 2.2.1. Contextualization
 - 2.2.2. Legal implications of its consideration as an economic activity
 - 2.2.3. Relevant cases
- 2.3. Competition Law: Free competition
 - 2.3.1. Influence of Competition Law on Sports Federations
 - 2.3.2. Concept of dominant position
 - 2.3.3. Conduct in the sports sector that restricts free competition: Abuse of dominant position
- 2.4. Competition Law: Unfair Competition
 - 2.4.1. Influence of competition law on sports entities.
 - 2.4.2. Conduct that generates unfair competition
 - 2.4.3. Cases of interest
- 2.5. Subsidies as a form of financing for sports entities
 - 2.5.1. Regulatory framework and concepts
 - 2.5.2. Public subsidies
 - 2.5.3. Notes and case studies

- 2.6. Sponsorships and collaborations
 - 2.6.1. Sports sponsorship: Concept and characteristic notes
 - 2.6.2. Collaboration: Concept and characteristic notes
 - 2.6.3. Differences between both figures. Practical implementation issues
 - 2.7. Comparative analysis: Sports in the United States
 - 2.7.1. Regulatory Framework
 - 2.7.2. Concepts and organizational structure
 - 2.7.3. The legal figure of the franchisee
 - 2.8. NCMC (National Commission of Markets and Competition)
 - 2.8.1. Regulatory Framework
 - 2.8.2. Concept, organizational structure and functions
 - 2.8.3. Typology of decisions in the sports sector
 - 2.8.4. Professional sports marketing rights
 - 2.9. European Commission and Court of Justice of the European Union
 - 2.9.1. Introduction
 - 2.9.2. Regulatory Framework
 - 2.9.3. Special reference to cases on Competition Law
 - 2.10. Bankruptcy law and sports
 - 2.10.1. Introduction
 - 2.10.2. Regulatory Framework.
 - 2.10.3. Theoretical and practical aspects
- Module 3. The Taxation of Legal Entities in Sport**
- 3.1. Corporate income tax for non-profit sports entities
 - 3.1.1. Fiscally protected sports entities
 - 3.1.2. Special corporate income tax regime
 - 3.1.3. Special regime under Law 49/2002
 - 3.2. Corporate income tax on professional clubs
 - 3.2.1. General application
 - 3.2.2. Reservations
 - 3.2.3. Non-deductible expenses, penalties
 - 3.2.3.1. Sanctions
 - 3.2.3.2. Administrative sanctions
 - 3.2.3.3. Sanctions from private institutions
 - 3.3. Tax adjustments in professional clubs related to the relationship with sportsmen and coaching staffs
 - 3.3.1. Signing bonus, amortization
 - 3.3.2. Impairment
 - 3.3.3. Termination of contract
 - 3.3.3.1. Adjustments for accounting and tax valuation differences
 - 3.3.3.2. Adjustments for La non-deductibility of severance indemnity payments
 - 3.4. Value Added Tax in Professional Sports
 - 3.4.1. The generality of VAT
 - 3.4.2. VAT exemption in special employment relationships, professional athletes
 - 3.4.3. Reduced VAT rates on sporting events
 - 3.4.4. VAT exemption for the practice of sports
 - 3.4.4. Import and sports specialties
 - 3.5. VAT on non-profit sports entities
 - 3.5.1. Distinction between professional and amateur clubs
 - 3.5.2. Free activities
 - 3.5.3. Free and fee-based activities
 - 3.5.4. Tax effects
 - 3.6. Sports facilities and their taxation
 - 3.6.1. Fees for special use of sports facilities
 - 3.6.2. Concession of sports facilities
 - 3.6.3. IBI exemption for sports-related properties
 - 3.7. Taxation of third parties' participation in sports activities
 - 3.7.1. Distinction between expense deductibility and the right to deduction
 - 3.7.2. Patronage
 - 3.7.3. Collaboration agreement
 - 3.7.4. Sponsorship
 - 3.7.5. New Sports Law, sponsorship
 - 3.7.6. Delivery of tickets as services with customers or suppliers
 - 3.8. Taxation of agents of professional sportsmen and sportswomen
 - 3.8.1. Nature of the relationship
 - 3.8.2. Tax effects of payments made to agents
 - 3.8.3. Taxation of the individual agent
 - 3.8.4. Taxation of the brokerage entity agent

- 3.9. Tax planning for professional sportsmen and women, creation of legal entities for this purpose
 - 3.9.1. Economy of choice vs. evasion and avoidance behaviors
 - 3.9.2. Taxation of the compensation system for professional athletes
 - 3.9.3. Investment structures and international tax optimization
- 3.10. The use of corporate structures as a means of tax planning
 - 3.10.1. Typology of corporate structures
 - 3.10.2. Double taxation treaties
 - 3.10.3. International tax transparency
 - 3.10.4. Tax compliance for professional athletes





“

With just an Internet connection, you will have at your fingertips on your tablet or computer all the agenda to consult it as many times as you want and without worrying about schedules”

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.





“

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.

“

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.



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

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.



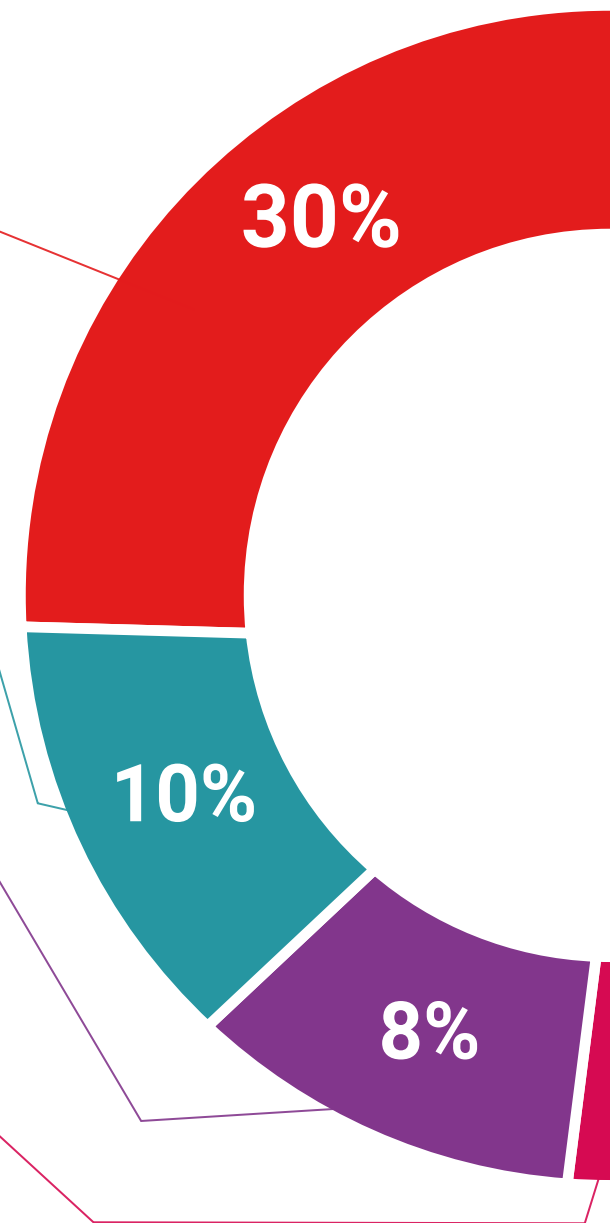
Practising Skills and Abilities

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 Diploma in Sports Entities Law guarantees students, in addition to the most rigorous and up-to-date education, access to a Postgraduate Certificate issued by TECH Global University.



“

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 Diploma in Sports Entities Law** 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 Diploma in Sports Entities Law**

Modality: **online**

Duration: **6 months**

Accreditation: **18 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 cost.

future
health confidence people
education information tutors
guarantee accreditation teaching
institutions technology learning
community commitment
personalized service innovation
knowledge present quality
development language
virtual classroom



Postgraduate Diploma Sports Entities Law

- » Modality: online
- » Duration: 6 months
- » Certificate: TECH Global University
- » Credits: 18 ECTS
- » Schedule: at your own pace
- » Exams: online

Postgraduate Diploma

Sports Entities Law