LAWP

STUDIO LEGALE E TRIBUTARIO

Sport athlete tax’s verification notice

Legal assistance in a tax litigation against a tax verification for direct taxes – regarding various tax periods – concerning the residence for tax purpose of a professional athlete, on the assumption that he was supposed to be resident in Italy and that he had to declare in Italy his self-employment incomes collected worldwide

2015-2016

The Firm assisted a professional sportsman employed for many years in another European country wherein he moved. The foreign jurisdiction recognized that, according to its tax-laws, the athlete was resident for tax purpose in that country and therefore his incomes were taxed there, according to the relevant foreign tax law applied to the case at hand.

The assistance provided by the Firm was focused on challenging, both in an administrative phase (before the Italian tax agency) and in the jurisdictional phase (before the first and second degrees tax commissions), the tax’s verification notice issued by the Italian tax agency that tried to tax all the professional athlete’s incomes worldwide earned on the assumption that ha was to be deemed Italian resident for tax purposes, considering that his name was still recorded in the tax register information system.

The Firm’s defensive strategy was focused on the relevance of the Convention against double taxation stipulated between the two involved countries that is the principal source of law that must be applied in this specific case, not being applicable the relevant national legislation. On these grounds, the courts deemed correct the application of the conventional law in the case at hand.

Practice Areas

Tax litigation

Pubblication date

17.09.16