

# **Artists & Sportspersons - Their Taxes**



**JOUANJAN & PARTNERS - AVOCATS  
INTERNATIONAL – TAX – PROPERTY  
FRANCE (Annecy – Marseille)**




# I. Understanding specifics

- NR in most countries, except 1
- Local PE?
- WHTaxes
- Different systems
- Tax Treaties?
- Different types of income
- Substantial touring expenses
- Public funding?



## II. State of performance vs State of residence

- WHT – most States
- Basis: Gross or net: Gerritse/Scorpio
- + final tax return (some States)
- FTC only on WHT ==> double tax
- NL waives taxing right (if treaty)



## III. A maze of different systems

- Raising WHT on gross income
  - 10% (Switzerland), 15% (France), 18% (Belgium), 20% (UK), 25% (Spain) and 30% (Italy)
- Usual tax rate on net income
- with minimum tax rate; FR 20/30%
- Or a combination of both (UK, USA)



# Use of article 17(3) by 15 EU Member States and the UK

	AUS	BEL	CZE	DEN	EST	FIN	FRA	GER	GRE	ITA	NET	POL	POR	SPA	SWE
Austria															
Belgium															
Czech Republic															
Denmark			Yes												
Estonia	Yes	Yes	Yes	Yes											
Finland			Yes	Yes	Yes										
France	Yes	N/A			Yes										
Germany	Yes		Yes	Yes	Yes										
Greece			Yes												
Italy			Yes	Yes	Yes		Yes	Yes	Yes						
Netherlands	Yes	Yes			Yes			Yes							
Poland		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes				
Portugal			Yes	Yes	Yes						Yes	Yes			
Spain		Yes					Yes	Yes	Yes				Yes		
Sweden			Yes	Yes	Yes	Yes	Yes	Yes				Yes			
United Kingdom	Yes	Yes			Yes		Yes	Yes			Yes	Yes			

## IV. The French system

- WHT 15% on gross
- WHT final on first 46k€
- Net income – 46k : income tax
- Minimum 20% (14.4%) up to 46
- And 30% (20%) on excess

## IV. France not compliant with ECJ

<b>Income</b>	<b>0 – 46k</b>	<b>46-92k</b>	<b>92k+</b>
<b>WHT</b>	<b>15%</b>	<b>20%</b>	<b>30%</b>
<b>Basis</b>	<b>Gross</b>	<b>Net</b>	<b>Net</b>



## IV. France - public funding

- Massive public fundings
  - Theatre
  - Classical music
- 2 subparagraphs to article 17
  - St of Residence if public funds
  - Even if paid to a 1/3 party





## V. Local PE?

- Local premises rented for tours
- Local office for tour organization
- Encourages use of local agencies

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