Artists & Sportspersons

Their Taxes

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

I. Understanding specifics

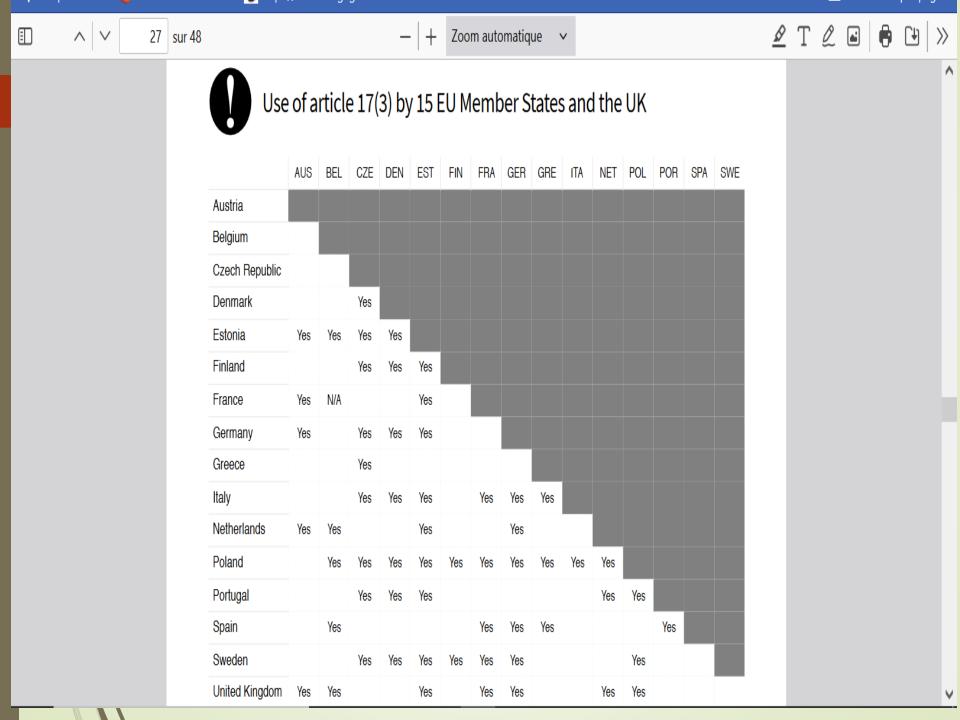
- NR in most countries, except 1
- Local PE?
- WHTaxes
- Different systems
- Tax Treaties?
- Different types of income
- Substantial touring expenses
- Public funding?

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)



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

| Income | 0 – 46k | 46-92k | 92k+ |
|--------|---------|--------|------|
| WHT | 15% | 20% | 30% |
| Basis | Gross | Net | Net |

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

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