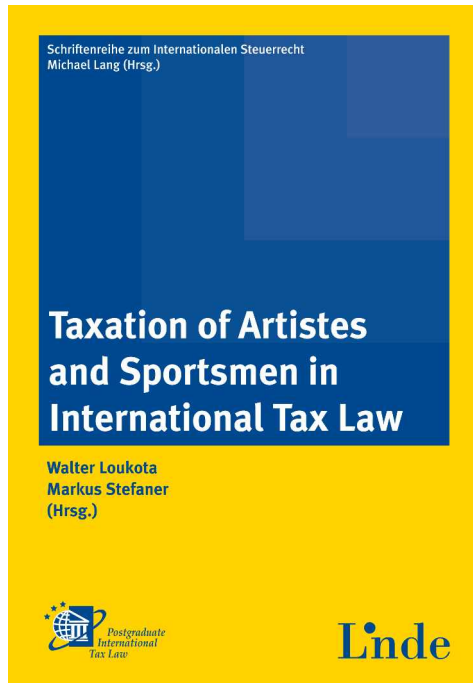


With 23 Contributions by Tax Experts



Some artistes and sportsmen are 'flying birds'. Especially very famous artistes and sportsmen spread their activity – and thus their income – across several countries. Still, normally they do not have a qualified connection – a permanent establishment in the state of performance or a presence fulfilling the criteria of the 183 days rule – to the state of source. Therefore, the OECD introduced a special rule for artistes and sportsmen.

Practical experience shows that cross-border activities of artistes and sportsmen cause a lot of issues. Issues are caused by the interpretation of the special rule in tax treaties and their interdependence with other treaty provisions. Besides, artistes and sportsmen are often confronted with discrimination in the state of source. Last but not least, artistic and sportive activities cause specific VAT issues. This volume strives to analyse these issues and to give conclusions based on the interpretation of current international tax law. Furthermore, the authors intend to show how international tax law could be improved where an improvement seems necessary.

Loukota/Stefaner (Hrsg.)

2007, IStR Band Nr. 51, 504 Seiten, kart.

ISBN 978-3-7073-1205-8

Im Abonnement der IStR: EUR 70,40

Im Einzelbezug: EUR 88,-

Editors:

Dr. Walter Loukota, lecturer at the Institute of Austrian and International Tax Law at the Vienna University of Economics and Business Administration. He currently works at the tax department of Ernst & Young Vienna.

Dr. Markus Stefaner, lecturer at the Institute of Austrian and International Tax Law at the Vienna University of Economics and Business Administration. He currently works at the tax department of Ernst & Young Vienna.

Bestellschein Fax +43 (1) 246 30-53

Ich / Wir bestelle(n) hiermit umgehend direkt durch den Linde Verlag Wien GmbH, Scheydgasse 24, 1210 Wien,

T: +43 (1) 246 30 0, e-Mail: office@lindeverlag.at, www.lindeverlag.at

Taxation of Artistes and Sportsmen in International Tax Law

..... Ex. im Abonnement der IStR

EUR 70,40

..... Ex. im Einzelbezug

EUR 88,-

Preise inkl. 10% MwSt. Preisänderungen und Irrtum vorbehalten. Der Betrag (zzgl. Porto) wird nach Erhalt der Sendung überwiesen.

Kundennummer: Firma:

Branche: Funktion: Abteilung:

Mitarbeiteranzahl: bis 50 50-100 100-200 über 200, bitte Anzahl:

Name:

Straße: PLZ: Ort:

Telefon: Fax:

E-Mail: Newsletter: ja nein

Datum: Unterschrift: Handelsgericht Wien, FB-Nr.: 102235X, ATU 14910701, DVR: 000 2356

Tel.: +43 (1) 24 630 - 0

Fax: +43 (1) 24 630 - 53

office@lindeverlag.at

www.lindeverlag.at

Scheydgasse 24

1210 Wien

Linde