

# Tax Planning for Entertainers & Sports Stars

2 December 2020

09:30 Welcome Address: Patrick Way's opening words as chairman

**Patrick Way QC**, Barrister, **FIELD COURT TAX CHAMBERS**

09:40 The New IR35 Threat and the Distinction Between Employers and Employees

- The employment status landscape
- Are you ready for April 2021?
- Off-payroll labour – practical issues.
- HMRC activity re IR35 enquiries
- How to keep a 'low profile' when you are 'high profile'.

**Shawn Healy**, Employment Tax Principal, **BDO LLP**

**Dawn Register**, Partner, **BDO LLP**

10:20 The Tax Treatment of Image Rights Following the Hull City Case and Generally

**Patrick Way QC**, Barrister, **FIELD COURT TAX CHAMBER**

11:00 Morning break

11:20 **Tax Planning for Sports Stars Coming to and Leaving the UK**

**Pete Hackleton**, Partner, **SAFFERY CHAMPNESS**

12:00 **Philanthropic giving for high profile**

- Tax-effective giving options
- Using Donor Advised Funds to make charitable giving easier
- How to achieve anonymity for those who wish to give discreetly
- Dual tax relief for US/UK clients who give charitably

**Joe Crome**, Senior Manager, **CHARITIES AID FOUNDATION**

**Paul Makin FCA**, Director, **DALES EVANS**

12:40 **Handling Disputes**

- Current HMRC investigations and risk of litigation: handling disputes in current climate
- Sport stars / players / clubs: image rights focus
- Presenters / engagers: employment status focus
- Is there a risk of COP 9 / tax fraud investigations?

**Liesl Fichardt**, Partner, **QUINN EMANUEL URQUHART & SULLIVAN LLP**

13:20 Lunch Break

14:20 **The Spanish Experience**

**Luisa López**, Socia Area Fiscal, **LAFFER ABOGADOS**

15.00 **Touring Issues**

**Steve Wren**, Tax Partner, **SLRV Accountants**

15.40 Afternoon Break

16.00 **US International Taxation Issues for Sports Stars and Entertainers**

**Matthew Pannell**, Associate Director, **FRANK HIRTH**

16.40 **Double Taxation and Article 17 Issues**

**Dick Molenaar**, Partner, **ALL STAR TAX ADVISORS**

17.20 Chair's review and close of conference

**Overview**

This conference has become a fixture for practitioners in the world of the taxation of entertainers and sports stars.

This year we continue with the vein of attracting top speakers and focus on the changes which have occurred in the last twelve months in all areas concerning this topic. In particular, there will be a focus on the new IR35 rules and HMRC's continued litigation in the world of personal service companies.

In addition, we will analyse again the position relating to image rights following the Hull City case in 2019 and we will consider how that case and HMRC's stance impact on the image rights position of sports stars.

There have been more changes in the world of residence and domicile of individuals and all sports stars and entertainers coming to the UK or leaving the UK need to be aware of this. In relation to disputes, getting advice early is very important and our expert will advise on the steps to take.

Spain remains a country which attracts top footballers, but their tax experience has been uncomfortable to say the least with many of them suffering criminal convictions. Our expert from Madrid will explain how to avoid these problems and how the Spanish system operates.

We pick up again on the way in which international tours for rock bands and other entertainers should be handled. And we look at Article 17 which continues to be a major component in the advice of the taxation of international entertainers. Finally, we conclude with an overview from one of the country's experts and an adviser to many of the top stars.