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Tax for Entertainers and Sports Stars

Update on strategic tax and financial planning for sports stars, performers, artists and entertainers

Benefit from essential updates:

- Chaired by the outstanding **Patrick Way QC**
- Hear practical insights from **renowned experts on issues including:**
 - How to Attract HNWIs
 - Implications of GAAR
 - Effective Methods of Resolving Disputes with HMRC
 - International Touring and Withholding Taxes
 - Tax Treatment of Stars
 - VAT Considerations
 - Performance Royalties and Image Rights Income Taxation
 - Planning for those Coming to the UK and Going Abroad
 - HMRC Attack on Image Rights
 - Engaging Accountants and Tax Attorneys in Various Jurisdictions – The US perspective

Featuring 12+ unrivalled experts, including:



Patrick Way QC, Barrister
FIELD COURT TAX CHAMBERS



Christopher Horton, Partner
DELOITTE



Adrian Shipwright, Consultant
M LAW



Ceri Vokes
WITHERS



Freddie Huxtable
BAKER TILLY

11th March 2015 – Grange City, London



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Tax for Entertainers and Sports Stars

Update on strategic tax and financial planning for sports stars, performers, artists and entertainers

Dear Tax adviser,

It is **essential** that advisers to entertainers & sports stars are aware of the **complex issues** facing their clients.

IBC's annual **Tax for Entertainers and Sports Stars** conference will **ensure you are up to date on all the issues relating to planning for entertainers and sports stars alike.**

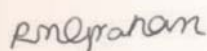
In-depth analysis of key issues including:

- How to attract UHNWIs
- Implications of GAAR
- Effective methods of resolving disputes with HMRC
- International touring & withholding taxes
- Tax treatment of stars
- VAT considerations
- Image rights: The intellectual property law position
- Performance royalties & image rights income taxation
- Planning for those coming to the UK & going abroad
- HMRC attack on image rights
- Engaging accountants & tax attorneys in various jurisdictions

Book now to ensure you don't miss out on the opportunity to debate the most crucial topics and to hear from the **advisers to the stars** on how they **strategically plan their wealth.**

The speakers and I look forward to welcoming you on the day.

Kind regards,



Rosie Graham, Conference Producer

11TH MARCH 2015 – GRANGE CITY, LONDON

08.30 Registration

09.00 **Chairman's Opening Remarks**



Patrick Way QC

Barrister

FIELD COURT TAX CHAMBERS

09.10 **How Do UHNWIs Choose Their Advisers?**

- Why we need to value our UHNWIs
- What is it like to be rich?
- What do UHNWIs look for in an adviser?
- The three things all UHNWIs want
- How to win business from Private Clients



Caroline Garnham

CEO

FAMILY BHIVE

9.50 **Implications of GAAR for Entertainers and Sports Professionals**

- What is the GAAR?
- When does it apply?
- Can it apply to rearranged transactions?
- What is the double reasonable test?
- Limited or more extensive?



Adrian Shipwright

Consultant

M LAW

10.30 **Effective Methods of Resolving Disputes with HMRC**

- The crack-down on tax avoidance and evasion
- HMRC's information powers and how they are used in practice
- Litigation psychology – how HMRC approach disputes
- Use of a sensible litigation strategy to settle disputes
- Using the Tribunal Rules to win
- Alternative Dispute Resolution – a real alternative?



Robert Waterson

Senior Associate

RPC

11.10 Refreshment Break

11.30 **International Touring & Withholding Taxes**

- Taxation at source
- Taxation issues pre-tour and when touring
- Touring and tax structures – do I use the same structure everywhere?
- The use of supported entities
- The importance of the tax certificate
- Withholding taxes



Charles Bradbrook

Partner

SLRV ACCOUNTANTS

"Thorough course covering all necessary topics – as advertised" Taylor Vinters

To register or for the latest programme please visit: www.ibt-events.com/EntertainersTax

12.10 **After the Party is Over – Planning for Retirement**

- Choosing a jurisdiction
- Family law issues
- Wealth protection
- Post-career business interests



Ceri Vokes
Partner
WITHERS

12.50 Lunch

2.00 **VAT Considerations for Entertainers & Sportspersons**

VAT is often an area that gets overlooked but can be exceedingly complicated and result in significant costs. An entertainer or sports star may be affected by VAT on items such as merchandise, sponsorship, electronic services, etc. as well as on performance fees. The purpose of this session is to consider some of these areas and how they can affect the income of the entertainer or sports star.

- Why do we need to consider VAT?
- What types of supply do entertainers & sports stars make?
- Different supplies, different VAT treatment
- International issues for entertainers and sports stars



Kevin Offer
Partner
CHOWN DEWHURST

2.40 **Image Rights: The Intellectual Property Law Position**

- Overview of intellectual property (IP) rights relevant to entertainers & sports stars
- "Image rights": what does it actually mean in IP terms?
- Image rights v personal services
- Problems in dealing with image rights from an IP perspective



Christina Michalos
Barrister
5RB

3.10 **Performance Royalties & Image Rights – The Taxation Position**

The image rights of sportspersons and entertainers have become a valuable commodity creating endorsement, sponsorship and royalty income streams. This session will examine the taxation position in detail.

- Performance fees v royalties
- Structuring image rights
- HMRC attacks and their latest views on image rights planning
- Overseas case law



Freddie Huxtable
Partner
BAKER TILLY

3.40 Refreshment Break

4.00 **Planning for International Sportsplayers and Entertainers Coming to the UK on a Temporary and Long-term Basis and for those Going Abroad**

- Residence and domicile issues
- Sorting out the contracts beforehand
- Timing of payments
- Keeping payments offshore
- Ideal structure
- Transfers or licences
- Involvement of UK clubs
- Section 720 – what are the commercial arrangements and do they exist?
- Transfers of income streams – are HMRC barking up the wrong tree?
- Sales of occupation income – is this a threat?

Going Abroad – Some Considerations

- Timing
- Falling between tax years when movin



Patrick Way QC
Barrister
FIELD COURT TAX CHAMBERS

4.30 **Engaging Accountants and Tax Attorneys in Various Jurisdictions – The US perspective**

- Dealing with clients that are citizens and/or residents in multiple countries
- Analysing tax consequences prior to closing any entertainment related deal
- Tax issues, concerns, liabilities, and penalties for non-US residents who reside in the US for more than 180 days



Christopher Horton
Partner
DELOITTE



Charles K. Kolstad
Partner
VENABLE LLP



Richard Taylor
Partner
MGR WESTON KAY LLP

5.15 Chairman's Closing Remarks

"Extremely well managed and presented. All of the presentations were relevant and gave a great current update" Opus Management

Sponsorship Opportunities

If you have a service or product to sell to private client tax professionals you can do so by:

- Hosting a lunch or cocktail party at the event
- Booking an exhibition space at the conference to showcase luxury products
- Advertising in the documentation pack

Please contact **Samuel Dye**

T: +44 (0) 20 7551 9192 or sam.dye@informa.com

Tax for Entertainers and Sports Stars

11th March 2015 • Grange City, London

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Payment should be made within 14 days of registration.
All registrations must be paid in advance of the event.

HOW MUCH?

	Register by 9th January 2015	Register by 6th February 2015	Register after 6th February 2015
Tax for Entertainers and Sports Stars	<input type="checkbox"/> £799 + VAT @ 20% = £958.80 SAVE £300	<input type="checkbox"/> £999 + VAT @ 20% = £1198.80 SAVE £100	<input type="checkbox"/> £1099 + VAT @ 20% = £1318.80

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TWO EASY WAYS TO PAY

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WHEN AND WHERE

FKW52876

Venue: Grange City, London
8-14 Cooper's Row
London EC3N 2BQ
Tel: 020 7863 3700

11th March 2015

Delegates are responsible for the arrangement and payment of their own travel and accommodation. IIR has arranged a special room rate at a number of hotels. If you wish to book a room, please call **Venue Search** on **+44 (0) 20 8546 6166** or email beds@venuesearch.co.uk stating that you are an IBC delegate.

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