

ATOZ

LUXEMBOURG



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FOR MANAGING YOUR INTERESTS
IN THE SPORTS ARENA...



LUXEMBOURG THE WINNING PLACE

WHY LUXEMBOURG?

- Luxembourg **is a leading on-shore financial centre**, which benefits from an important double tax treaty network. **More than fifty tax treaties have been concluded** and others are in the process of negotiation. This can present an attractive financial protection for many nationals of countries with which Luxembourg has concluded a convention.
- Luxembourg is one of the founders, and an **active member state, of the European Union** and also a member of other established international organizations such as the OECD, giving the country a solid international image. These roles have helped to create a political, legal and financial stability which is further enhanced by the benefits Luxembourg gains from EU directives about such

things as Interest and Royalties and Parent / Subsidiary relationships.

- Luxembourg has strong positive institutional aspects, and yet **remains a flexible and friendly place** with a strong financial background. In fact the local administrations and service providers **are exceptionally adaptable and have an unparalleled understanding of investors' financial and business objectives.**
- Various investment vehicles combine short-, mid- and long-term planning of business strategy with tax objectives and all can be used to propose solutions to our clients in line with their own objectives and constraints.
- **The Luxembourg IP regime provides for an 80% exemption** on the net revenue connected with certain IP rights. The exemption applies to both income generated by the IP rights and the gain on their disposal.

WHY ATOZ?

- **Sport and Excellence are synonymous.** In ATOZ we live and breathe by our values: Excellence has always been our core value. From the moment we created our firm in mid 2004 we have provided the highest level of tax advice. More than this, by being independent from audit, we have created a totally new concept in Luxembourg – truly independent advice that pushes the envelope. By the end of 2004, ATOZ had associated with eight other firms to create another new concept, TAXAND, the first independent network of leading tax advisors, which now includes firms in more than fifty countries.
- Excellence is also applied to our clients in combination with innovation and the constant search for creating new solutions is certainly one of the key reasons that ATOZ has been

awarded “Luxembourg Tax Firm of the Year” four times in a row by the International Tax Review.

- Excellence in any area involves understanding. We’ve launched the ATOZ Sports Group, a team of specialists in direct tax, VAT and, legal implementation. The express purpose of the ATOZ team, supported by its sister company FIDEOS*, is to assist you in the Luxembourg aspects of your global strategy.
- Excellence involves listening. Our approach really is tailor made. Before making any proposal, we listen very closely to your economic objectives and concerns regarding sports. Only then do we define, together with you, the solution that will really fit your needs.
- Excellence involves flexibility. We can assist you through

the whole business process, in Luxembourg and worldwide, from the structuring to its complete implementation.

HOW DOES IT WORK?

- Most of the income deriving from sports area - notably income from image rights - **are paid off-shore or through off-shore vehicles**. This type of structuring entails at least cash repatriation issues as well as inherent risks due to investment in such jurisdiction.
- Using a Luxembourg investment vehicle should permit to the sportsperson, the club, the investor, the sponsor, the intermediary or any other actor in the sports area **to remain on-shore and combine an efficient tax solution with flexible legal aspects**.

- Several plannings are feasible **to optimize income** deriving from sports area through Luxembourg

* FIDEOS Luxembourg is an independent owner operated firm offering corporate trust and fund administration services to high-end institutional and private client investors, with a core focus on international real estate and private equity markets.

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INVESTOR

SPONSOR

SPORTSPERSON

CLUB

OTHER ACTOR

Actors of the sports' world need flexible and tax efficient onshore structure, allowing them to combine strategy, financial objectives and legal security



**WHICH
ADVANTAGES?**

EU country

**Extensive
double tax treaties
network**

**Flexible legal
and tax system**

**Potential low
tax rate**

**Private wealth
management**

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