



GARRIGUES

Sports & Entertainment

GARRIGUES
SPORTS & ENTERTAINMENT

Sports & Entertainment: introduction

Who we are:

Garrigues Sports & Entertainment is a service line offering tax and legal advisory services to athletes, artistes, agents and sports and entertainment institutions, as part of a specialist, bespoke service based on in-depth industry expertise.

Who we advise:

- Sportsmen and women and artistes.
- Agents and representatives.
- Sports clubs and institutions.
- Sporting federations and associations.
- International bodies.
- Major event organizers.
- Investment funds.
- Audiovisual and record producers.
- Internet content providers.

What we do:

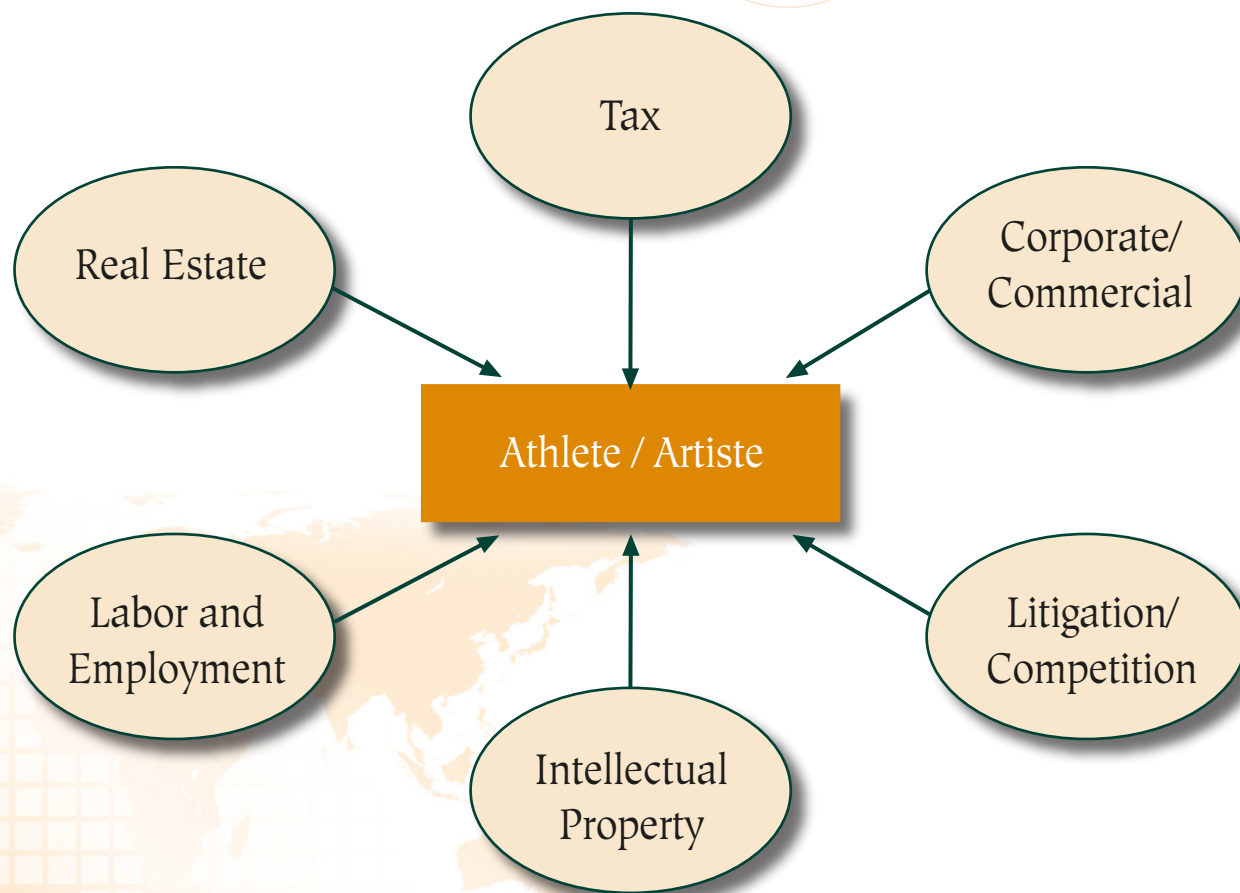
Garrigues Sports & Entertainment was set up with the aim of making specialized advisory services with the utmost added value available to athletes, artistes and the various operators in the sports and leisure and entertainment industries, by capitalizing on Garrigues' prestige, ability to deliver and multidisciplinary structure.

Garrigues Sports & Entertainment can boast the services of a specialist team of industry experts, thus enabling it to draw on industry know-how of the very highest standard. Its professionals specialize, depending on the business area in which they operate, in:

- Sports law and advising people and institutions in the world of sport.
- Advising people and institutions in the entertainment and leisure industries.

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Advisory Services for Athletes and Artistes (I)



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Advisory Services for Athletes and Artistes (II)

Tax advisory services:

- Analysis of the tax situation and design of the most efficient tax structure:
 - Exploitation of image rights.
 - Channeling activities.
 - Analysis of the net worth situation and tax advice on net worth and succession-related matters
 - Analysis of tax residency, international taxation, etc.
- Recurring tax advisory services:
 - Advice on day-to-day transactions, contract executions, etc.
 - Resident and nonresident personal income tax returns.
 - Inspections and appeals.
 - Transfer Pricing: valuation of transactions and image rights.
 - Advice for artistes and athletes' personal companies:
 - Recurring advisory services.
 - Corporate income tax return.



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Advisory Services for Athletes and Artistes (III)

Corporate / Intellectual Property Advisory Services

■ Advice on the execution of contracts:

- Athletes: with clubs, sporting brands, business and investment, exploiting image rights, agents, etc.
- Artistes: with producers, record companies, exploiting image rights, representatives, etc.

Litigation Advisory Services

- Lawsuits due to infringements of the right to honor, privacy and personal portrayal.
- Contractual breaches.
- Arbitration proceedings before the CAS and other bodies.

Labor and Employment / Real Estate Advisory Services

- Lawsuits for the settlement, expiry or termination of contracts.
- Disciplinary proceedings.
- Advice on private investment agreements.



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Advisory Services for Sporting Institutions (I)

Clubs

■ Across-the-board advice on legal issues:

- Tax: recurring advice on corporate income tax, contracts, image rights, payments to non-residents, etc.
- Corporate/commercial: contracts.
- Litigation: lawsuits and arbitration.
- Intellectual property: merchandising, defending brands, image rights, audiovisual rights, etc.
- Competition disputes.

Professional Sports Federations / Associations

- Tax: withholdings, taxation of athletes' compensation, compensation in kind, taxation of sponsors, requests for rulings from the public authorities, etc.
- Corporate / Intellectual Property: merchandising, defending brands, contracts.
- Litigation: lawsuits and arbitration.
- Financing methods.
- Competition disputes before National and International Competition Authorities.

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Advisory Services for Sporting Institutions (II)

Domestic and international sports bodies and institutions

- Industrial and intellectual property-related advice.
- Tax advice on international deals.
- Arbitration.

Investment funds

- Analysis of domestic and international structures.
- Preparation of tax and legal opinions.



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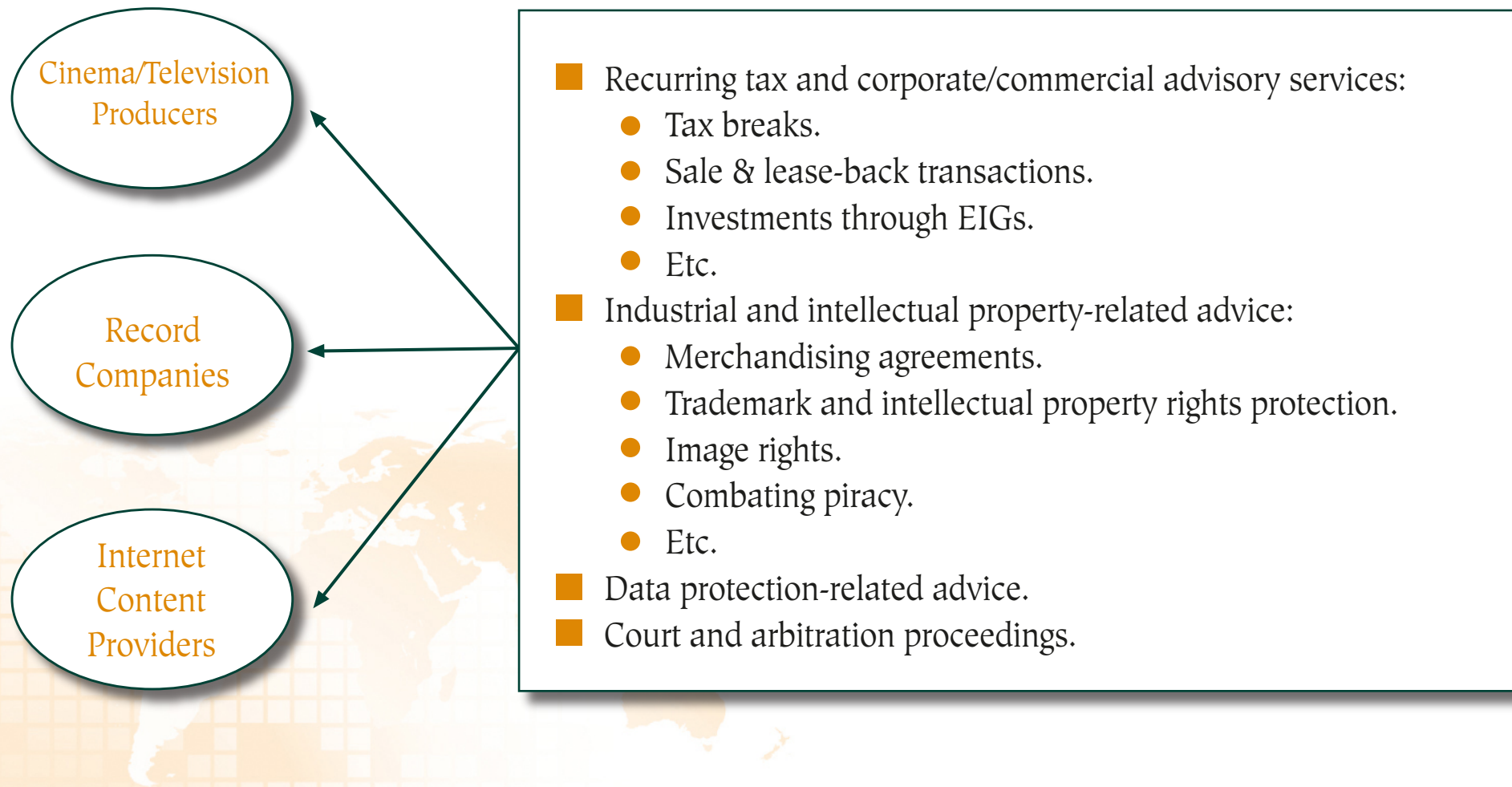
Advice on the organization of major events

- Integral legal consulting services for events at both candidacy and organizational stages:
 - Drafting and negotiation of venue contracts.
 - Drafting questionnaires and dossiers.
 - Designing the instrumental vehicle or entity for the organization of the event.
 - Applying for tax incentives.
 - Drafting guarantees.
 - Contracts with sponsors.
 - Protecting and defending the event branding.



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Advisory Services for Entertainment/Media Institutions



Sports & Entertainment: leader in Spain



*Leading firm in the field of Sport
2008 to 2015
Band 1*





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www.garrigues.com