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By PwC Deutschland | 05. Januar 2011

Withholding tax for artists and athletes

The finance ministry has published an extensive decree on the procedures to be followed when accounting for withholding taxes on the fees paid to non-resident artists, athletes, actors and entertainers.

https://blogs.pwc.de/de/german-tax-and-legal-news/article/229023/

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The finance ministry has published an extensive decree on the procedures to be followed when accounting for withholding taxes on the fees paid to non-resident artists, athletes, actors and entertainers. Apart from detailing the administrative procedures themselves, the decree also addresses a number of points of doubt that have arisen in practice on borderline cases. It gives, for example guidance on when and how to split a single fee paid for two services, one subject to withholding for appearing at an event, and the other not for, say, advertising or autographing. It also discusses tier relations, where the fee is collected by an agency on behalf of the artist or, possibly, his employer. In these cases, the basic rule is to withhold from each payment, although the decree allows a payer within the chain to abstain from further withholding, where his own receipt has been taxed and he does not reclaim or offset the amount (in Germany). In this case, he will be seen as having collected the fee on behalf of the artist and to have borne the withholding tax on the same behalf. (AM)

Schlagwörter

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