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By PwC Deutschland | 08. Mai 2019

Sky subscription for German football league games may constitute income-generating costs

The Supreme Tax Court has ruled the expenses of a football trainer for a Sky subscription to German football league (“Bundes League”) games may be treated as tax-deductible expenses from self-employed income. The appellant was a full-time trainer of goal keepers working in licensed football.

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The appellant was self-employed as a full-time goalie trainer working in licensed football. He entered into a subscription for Sky Television; the packages comprised “Bundes League Football”, “Sky Sport” and “Sky World”. He deducted the cost of the Bundes League package from his taxable income on the basis that he watched the Bundes League games predominantly to obtain knowledge which he could apply to his activities as a trainer. Both the tax office and the tax court refused the deduction on the basis that such a subscription was always acquired for private reasons and not professional ones. The contents of the Bundes League subscription could not be compared to the contents of a trade journal which was aimed at a specialist audience.

The Supreme Tax Court set aside the decision of the tax court and referred it back. Tax-deductible expenses included costs for (intangible) assets, which directly supported the performance of professional obligations. The assets must be used exclusively or at least predominantly for the occupation. A minimal joint use for private purposes was not harmful.

Whether these conditions had been met, had to be evaluated on the basis of all the circumstances of the individual case according to the function of the asset in question. The Supreme Tax Court took the view that it could by no means be ruled out that the use of the Bundes League package by a trainer in licensed football was predominantly used for professional purposes. Since the tax court had considered otherwise without making any other findings, the question should be reviewed. In this regard he Supreme Tax Court suggested that the tax court questioned colleagues of the trainer and the football players.

Source:

Supreme Tax Court (VI R 24/16) decision of 16 January 2019, published on 8 May 2019.

Schlagwörter

Income Tax Act, intangible assets, tax´- deductible expenses