



Public Law and Sport (Tax and Criminal Law)

» Modality: online

» Duration: 6 months

» Certificate: TECH Technological University

» Dedication: 16h/week

» Schedule: at your own pace

» Exams: online

Website: www.techtitute.com/us/sports-science/postgraduate-diploma/postgraduate-diploma-public-law-sport-tax-criminal-law

Index

 $\begin{array}{c|c} 01 & 02 \\ \hline & Dijectives \\ \hline & 03 \\ \hline & Course Management \\ \hline & & p.12 \\ \hline \end{array}$

06 Certificate

p. 30





tech 06 | Introduction

Sports entities may be liable for various types of offenses. In this sense, some of them are likely to have the same nature as those of commercial companies, but there are others that involve a direct relationship with the sports activity. For this reason, the implementation of regulatory compliance plans by the entities becomes important, as requested, for example, by the Spanish Professional Football League.

In this way, this program is a unique opportunity for sports science professionals to deepen their knowledge of the tax obligations of both legal entities and sportsmen and women. Also, of course, about the criminal offenses in which they may be involved. In this way, it will contribute to strengthening sport as one of the fields that contributes the greatest values to society and to preventing actions that contravene the law.

To this end, students will examine in detail the tax treatment of the athlete and the qualification of his or her income, with emphasis on competition fees. Likewise, tax figures such as corporate income tax will be analyzed in relation to non-profit sports clubs or entities. In addition, emphasis will be placed on sports compliance and the casuistry of corruption in competitions such as soccer.

Undoubtedly, a much-needed specialization that addresses all the key aspects of the subject. The best thing is that to develop it the only requirement requested to the student will be an Internet connection, which will open the doors of an advanced Online Campus of resources on Public Law in sports.

This **Postgraduate Diploma in Public and Sports Law (Tax and Criminal Law)** contains the most complete and up-to-date scientific program on the market. The most important features include:

- The development of case studies presented by experts in public and sports law
- The graphic, schematic and eminently practical contents of the program provide legal and practical information on those disciplines that are essential for professional practice
- Practical exercises where the self-assessment process can be carried out to improve learning
- Its special emphasis on innovative methodologies
- Theoretical lessons, questions to the expert, debate forums on controversial topics, and individual reflection assignments
- Content that is accessible from any fixed or portable device with an Internet connection



A Postgraduate Diploma with which you will examine the casuistry of sports corruption in sport and how to contribute to fight it from your field"



With this program you will master the mechanisms of the World Anti-Doping Agency to prevent Doping, analyzing what the agency's code dictates"

The program's teaching staff includes professionals from the sector who contribute their work experience to this program, as well as renowned specialists from leading societies and prestigious universities.

Its multimedia content, developed with the latest educational technology, will provide the professional with situated and contextual learning, i.e., a simulated environment that will provide an immersive education programmed to learn in real situations.

The design of this program focuses on Problem-Based Learning, by means of which the professional must try to solve the different professional practice situations that are presented throughout the academic course. For this purpose, the student will be assisted by an innovative interactive video system created by renowned experts.

With the analysis of practical cases you will examine the problems that arise when an athlete is charged, especially in the subjective area.

Looking to boost your career? 450 hours separate you from becoming an expert in the implications of public law in sport.







tech 10 | Objectives



General Objectives

- Update legal knowledge on the commercial aspects of sports law
- Delve into in the main commercial contracts related to sports
- Consolidate knowledge on the employment relationship of the professional team athlete
- Identify the characteristics of taxation from the double perspective of the legal entity and the individual
- Analyze the application of criminal law in the field of sports
- Examine the concept of Sports Justice and its performance in the sports field
- Update legal knowledge on the management of the assets of professional athletes



Your updated knowledge will be a great asset for the implementation of sports compliance programs in clubs and SAD"





Module 1. Taxation of Amateur and Professional Sportsmen and Women

- Establish the cases in which the payments received by the amateur athlete must generate taxation
- Specify the differences in personal income tax for team and individual sports
- Evaluate the athlete's tax compliance with respect to his tax obligations
- Identify the application of the different regimes corresponding to the type of activity
- Evaluate the appropriateness of identifying the different benefits to be received under one concept or another depending on the tax interests of the athlete
- Distinguish the tax residency of the professional athlete and the appropriate ways to vary this residency in a legal manner
- Determine the tax advantages that the athlete can claim in order to reduce the tax burden they face as a result of their sporting income

Module 2. Taxation of Sports and Sports-Related Entities

- Establish the cases in which the favorable tax regime for non-profit entities will be applied
- Evaluating IS tax compliance for the main specialties of professional clubs
- Evaluate the suitability of collaborating with sports entities or associations for the tax advantages of the type of collaboration
- Distinguish between strictly advertising and strictly philanthropic collaborations and identify the taxation of the one, the other and the in-between
- Evaluate the suitability of incorporating a company for the management of image rights or other assets of the professional athlete
- Determine the legality of the incorporated company and the implementation of tax compliance models to avoid administrative or criminal sanctions

Module 3. Criminal Law and Sports, Compliance

- Train in sports criminal law the different agents in the field of sports: lawyers aligned with sports law, athletes' representatives, advisors of federations, SAD, clubs and local sports entities, sports directors, coaches
- Analyze the different specific criminal offenses in sports matters
- Mediate the criminal relations of athletes
- Advise sports entities, athletes and companies in the sector on sports criminal law matters
- Generate a true culture of ethical and regulatory compliance in sports
- Acquire knowledge for the implementation of a sports compliance program in SAD and Clubs
- Develop legislation specific to sports Compliance
- Generate a specific guide on crime prevention in the area of sports
- Examine online sports betting and match-fixing and its impact on vulnerable groups





tech 14 | Course Management

Management



Dr. Fraile Fernández, Rosa

- Expert researcher in financial and tax law
- Professor of Financial and Tax Law at the Rey Juan Carlos University
- Professor of Advanced Taxation of Legal Entities at UNIR
- President of the scientific committee of the Sport and Compliance Congress of the University of Malaga
- Dr. in Law from Rey Juan Carlos University
- Master's Degree in Business Law and International Litigation from Rey Juan Carlos University
- Law Degree from the Rey Juan Carlos University
- Degree in Business Administration and Management from the Rey Juan Carlos Universidad
- Chairman of the scientific committee of the Congress on Sport and Compliance at the University of Malaga and of the Congress on Taxation and Sport at the University of Alcalá
- Member of: Research and Sports Network of the Consejo Superior de Deportes and Research Team in Competitive Concurrence Research Projects

Professors

Dr. Rodríguez Monserrat, Manuel

- Researcher and Professor of Criminal Law
- Researcher at the Interdisciplinary Center for Research on Diversion and Criminality
- Investigator in Abdelmalek Essadi University
- Doctor of Law for University of Cádiz
- Master's Degree in Sports Law from the University of Valencia
- Master's Degree in Penal System and Criminality

Ms. Simionato, Alessia

- IP/IT media lawyer at Fourlaw Lawyers
- Lawyer at FVF Associati
- Degree in Law from the State University of Milan
- Expert in Intellectual Property and Audiovisual Law, Center of Financial Studies
- Expert in Digital Law and New Technologies by the Center of Financial Studies

Dr. González Pelayo, Ana

- Tax lawyer
- Tax lawyer in Juarez International Law Firm
- Tax lawyer at Luis Abogados
- Tax lawyer at Garrido Forensic
- Lawyer at Transcom Legal Services
- Bachelor's Doctor in Law from Carlos III University of Madrid
- Dr. in Law from Carlos III University of Madrid
- Master's Degree in Financial and Tax Advisory in the framework of IFRS from Universidad Carlos III de Madrid

Mr. Fernández Torres, Juan Manuel

- Lawyer specializing in Sports Law, Compliance and Good Governance
- Legal Advisor to Adra Milenaria CF Sports Club
- Football players representative
- Attorney at Law
- Degree in Law from UNED
- Master's Degree in Sports Law from the University of Valencia
- Master's Degree in Insurance Law from the UNED
- Accounting and Tax Expert by La AECE
- Sports coach by the European Sport Business School

Mr. Pérez Arias, José Carlos

- CEO and founding partner of SMARTLOU Lawyers Algeciras
- Digital copywriter at Ushuaia Digital Content
- Lawyer at Bufete Diaz and Associates SCP
- Lawyer at DMV Lawyers
- Director of the legal department of the Association of Young Jurists
- Graduate in Law from the University of Cádiz
- Master's Degree in Sports Law from the University of Valencia
- Master's Degree in Sports Journalism by ESNECA

Ms. Fassi El Mechachti, Sara

- Lawyer
- Spanish Kickboxing Champion
- Spanish Kung Fu Champion
- ISKA Kickboxing World Championship Runner-up
- Andalucía Taekwondo Champion
- Graduate in Law from the University of Cádiz
- Master's Degree in Access to the Legal Profession, specializing in Criminal Law
- Master's Degree in European Union Law from the University of Louvain La Nueve

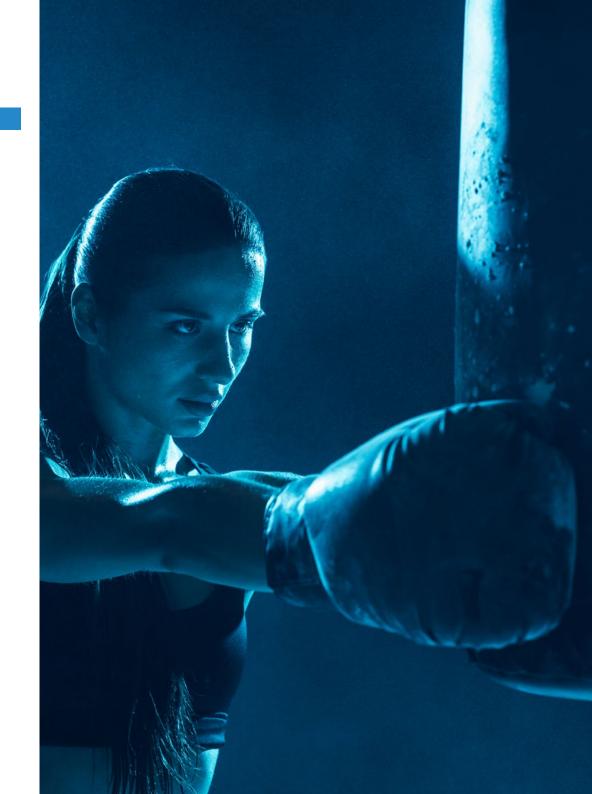




tech 18 | Structure and Content

Module 1. Taxation of Amateur and Professional Sportsmen and Women

- 1.1. The professional athlete's residence
 - 1.1.1. Determination of tax residency
 - 1.1.2. Taxation of non-resident athletes
 - 1.1.3. Taxation of resident athletes
- 1.2. Amateur athlete and tax issues
 - 1.2.1. The income of the amateur athlete
 - 1.2.2. Exempt per diems
 - 1.2.3. Non-exempt per diems
- 1.3. Team athlete, tax aspects
 - 1.3.1. Performance qualification
 - 1.3.2. Charges for participation in competitions
 - 1.3.3. Awards
 - 1.3.4. Deductible expenses
- 1.4. Team athlete, tax aspects
 - 1.4.1. Salaries
 - 1.4.2. Signing bonuses
 - 1.4.3. Other premiums
 - 1.4.4. Payment in kind
 - 1.4.5. Termination of contracts
- 1.5. Image Rights
 - 1.5.1. Concept
 - 1.5.2. In connection with a club
 - 1.5.3. Individual
- 1.6. Grants and sponsorships
 - 1.6.1. Approach
 - 1.6.2. ADO Scholarships
 - 1.6.3. Scholarships for federations
 - 1.6.4. Scholarships for high-level athletes
 - 1.6.5. Patronage and sponsorship income
- 1.7. Awards
 - 1.7.1. Awards Concept
 - 1.7.2. Prize money
 - 1.7.3. Medals and other in-kind awards



Structure and Content | 19 tech

- Taxation of contributions and benefits of mutual benefit plans for professional sportsmen and women
 - 1.8.1. Reductions in personal income tax due to future forecasts
 - 1.8.2. Pension Plans
 - 1.8.3. Contributions to mutual benefit plans for professional athletes
- 1.9. The right to tax treatment adapted to the length of the athlete's professional career
 - 1.9.1. Approach
 - 1.9.2. Temporary adjustment options
 - 1.9.3. Application Criteria
- 1.10. Taxation of payments received abroad
 - 1.10.1. Location of the activity
 - 1.10.2. Tax implications of foreign tax collection
 - 1.10.3. Import of medals

Module 2. Taxation of Sports and Sports-Related Entities

- 2.1. Corporate income tax for non-profit sports entities
 - 2.1.1. Fiscally protected sports entities
 - 2.1.2. Special corporate income tax regime
 - 2.1.3. Special regime under Law 49/2002
- 2.2. Corporate income tax on professional clubs
 - 2.2.1. General application
 - 2.2.2. Reservations
 - 2.2.3. Non-deductible expenses, penalties
 - 2.2.3.1. Sanctions
 - 2.2.3.2. Administrative sanctions
 - 2.2.3.3. Sanctions from private institutions
- 2.3. Tax adjustments in professional clubs related to the relationship with sportsmen and coaching staffs
 - 2.3.1. Signing bonus, amortization
 - 2.3.2. Impairment
 - 2.3.3. Termination of contract
 - 2.3.3.1. Adjustments for accounting and tax valuation differences
 - 2.3.3.2. Adjustments for the non-deductibility of severance indemnity payments

- 2.4. Value Added Tax in Professional Sports
 - 2.4.1. The generality of VAT
 - 2.4.2. VAT exemption in special employment relationships, professional athletes
 - 2.4.3. Reduced VAT rates on sporting events
 - 2.4.4. VAT exemption for the practice of sports
 - 2.4.5. Import and sports specialties
- 2.5. VAT on non-profit sports entities
 - 2.5.1. Distinction between professional and amateur clubs
 - 2.5.2 Free activities
 - 2.5.3. Free and fee-based activities
 - 2.5.4. Tax effects
- 2.6. Sports facilities and their taxation
 - 2.6.1. Fees for special use of sports facilities
 - 2.6.2. Concession of sports facilities
 - 2.6.3. IBI exemption for sports-related properties
- 2.7. Taxation of third parties' participation in sports activities
 - 2.7.1. Distinction between expense deductibility and the right to deduction
 - 2.7.2. Patronage
 - 2.7.3. Collaboration agreement
 - 2.7.4. Sponsorship
 - 2.7.5. New Sports Law, sponsorship
 - 2.7.6. Delivery of tickets as services with customers or suppliers
- 2.8. Taxation of agents of professional sportsmen and sportswomen
 - 2.8.1. Nature of the relationship
 - 2.8.2. Tax effects of payments made to agents
 - 2.8.3. Taxation of the individual agent
 - 2.8.4. Taxation of the brokerage entity agent
- 2.9. Tax planning for professional sportsmen and women, creation of legal entities for this purpose
 - 2.9.1. Economy of choice vs. evasion and avoidance behaviors
 - 2.9.2. Taxation of the compensation system for professional athletes
 - 2.9.3. Investment structures and international tax optimization

tech 20 | Structure and Content

2.10	0	The	use	of	corpora	ate	str	uctures	as	a r	means	of	tax	D	lan	nir	١C

- 2.10.1. Typology of corporate structures
- 2.10.2. Double taxation treaties
- 2.10.3. International tax transparency
- 2.10.4. Tax compliance for professional athletes

Module 3. Criminal Law and Sports, Compliance

3.1. Sports Compliance

- 3.1.1. Criminal offenses in the field of sports
- 3.1.2. Compliance, criminal code and criminal liability of legal entities
- 3.1.3. Necessity and implementation of Compliance
- 3.1.4. Effectiveness and impact of Compliance
- 3.1.5. Case studies of sports corruption in Sports soccer

3.2. Sports betting

- 3.2.1. Legal context and current positioning
- 3.2.2. Regulatory legal framework
- 3.2.3. Action, prevention, control and sensitivity measures
- 3.2.4. Penalty Regime
- 3.2.5. Incidence of the potential risk between sports betting and economic traffic

3.3. Doping

- 3.3.1. World Anti-Doping Agency Regulation
- 3.3.2. The World Anti-Doping Code
- 3.3.3. Doping: administrative response and disciplinary procedure
- 3.3.4. The crime of doping in the Penal Code

3.4. Accusation of the athlete

- 3.4.1. The figure of the investigated athlete
- 3.4.2. The problem of the athlete's accusation
- 3.4.3. Accusation within the scope of the subjective type: doping and sports injuries
- 3.5. The crime of swindling in the purchase and sale of soccer players
 - 3.5.1. Analysis of the typicality of the crime of scams
 - 3.5.2. The role of criminal organizations in soccer player trading scams
 - 3.5.3. Case studies of scams in the purchase and sale of soccer players

3.6. Rigging in sports competitions

- 3.6.1. Historical context of "match fixing"
- 3.6.2. Legislation applicable to rigging
- 3.6.3. The crime of sports fraud: penalties and scope of application
- 3.6.4. The protected legal right in sports manipulation
- 3.6.5. The criminal liability of legal entities in sports rigging
- 3.6.6. Circumstances pertaining to the crime of sports fixing

3.7. The imputation of SADs and clubs

- 3.7.1. The crime of public disorder
 - 3.7.1.1. Protected legal asset
 - 3.7.1.2. The active subject
 - 3.7.1.3. Elements of the type

3.7.2. The Disciplinary Regime of Law 19/2007, of July 11, 2007, against Violence, Racism, Xenophobia and Intolerance in Sports

- 3.7.2.1. Duties and obligations
- 3.7.2.2. Infringement regime
- 3.7.2.3. Penalty regime

3.7.3. Accusation

- 3.7.3.1. Theories of accusation
- 3.7.3.2. Objective accusation

3.8. Exogenous violence in sports

- 3.8.1. Scientific explanation for violence in sports
- 3.8.2. Manifestations of sports violence
- 3.8.3. Scientific explanation
- 3.8.4. The system of measures against violence in sport
- 3.8.5. Casuistry
- 3.8.6. Current measures
- 3.8.7. Quantitative analysis of violence in sports



Structure and Content | 21 tech

- 3.9. Racism and xenophobia in sports
 - 3.9.1. Racism and xenophobia
 - 3.9.1.1. Concept of racism and xenophobia
 - 3.9.1.2. Highlighted assumptions in sports
 - 3.9.2. Legal framework applicable to sports as a response to increasing racist and xenophobic attacks
 - 3.9.2.1. European and international framework
 - 3.9.2.2. The jurisdictional response
- 3.10. Endogenous violence in sport
 - 3.10.1. Violence in sports
 - 3.10.1.1. The theory of assumed risk
 - 3.10.1.2. The fortuitous event theory
 - 3.10.1.3. Intentional violence
 - 3.10.2. Criminal or administrative infraction
 - 3.10.2.1. Jurisdiction of administrative law in the field of sports
 - 3.10.2.2. Jurisdiction of Criminal law in the field of sports
 - 3.10.2.3. The Non Bis Indem principle
 - 3.10.3. The jurisdictional response



If you want to perfect your knowledge of Image Rights, this program will address the concept to analyze the implications when they are in relation to the club"





tech 24 | Methodology

Case Study to contextualize all content

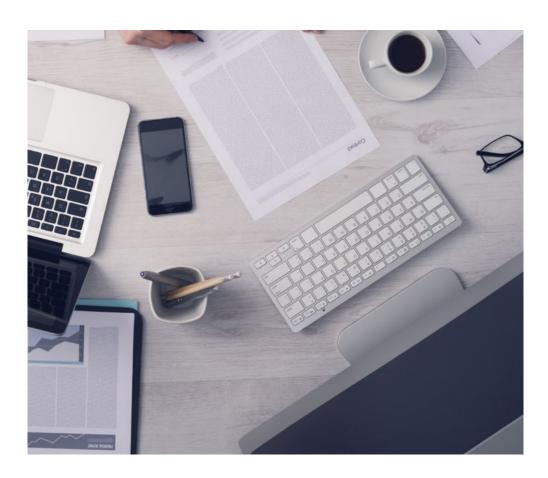
Our program offers a revolutionary approach to developing skills and knowledge. Our goal is to strengthen skills in a changing, competitive, and highly demanding environment.



At TECH, you will experience a learning methodology that is shaking the foundations of traditional universities around the world"



You will have access to a learning system based on repetition, with natural and progressive teaching throughout the entire syllabus.



The student will learn to solve complex situations in real business environments through collaborative activities and real cases.

A learning method that is different and innovative

This TECH program is an intensive educational program, created from scratch, which presents the most demanding challenges and decisions in this field, both nationally and internationally. This methodology promotes personal and professional growth, representing a significant step towards success. The case method, a technique that lays the foundation for this content, ensures that the most current economic, social and professional reality is taken into account.



Our program prepares you to face new challenges in uncertain environments and achieve success in your career"

The case method is the most widely used learning system in the best faculties in the world. The case method was developed in 1912 so that law students would not only learn the law based on theoretical content. It consisted of presenting students with real-life, complex situations for them to make informed decisions and value judgments on how to resolve them. In 1924, Harvard adopted it as a standard teaching method.

What should a professional do in a given situation? This is the question we face in the case method, an action-oriented learning method. Throughout the program, the studies will be presented with multiple real cases. They will have to combine all their knowledge and research, and argue and defend their ideas and decisions.



Relearning Methodology

TECH effectively combines the Case Study methodology with a 100% online learning system based on repetition, which combines 8 different teaching elements in each lesson.

We enhance the Case Study with the best 100% online teaching method: Relearning.

In 2019, we obtained the best learning results of all online universities in the world.

At TECH, you will learn using a cutting-edge methodology designed to train the executives of the future. This method, at the forefront of international teaching, is called Relearning.

Our university is the only one in the world authorized to employ this successful method. In 2019, we managed to improve our students' overall satisfaction levels (teaching quality, quality of materials, course structure, objectives...) based on the best online university indicators.



Methodology | 27 tech

In our program, learning is not a linear process, but rather a spiral (learn, unlearn, forget, and re-learn). Therefore, we combine each of these elements concentrically. With this methodology, we have trained more than 650,000 university graduates with unprecedented success in fields as diverse as biochemistry, genetics, surgery, international law, management skills, sports science, philosophy, law, engineering, journalism, history, markets, and financial instruments. All this in a highly demanding environment, where the students have a strong socio-economic profile and an average age of 43.5 years.

Relearning will allow you to learn with less effort and better performance, involving you more in your training, developing a critical mindset, defending arguments, and contrasting opinions: a direct equation for success.

From the latest scientific evidence in the field of neuroscience, not only do we know how to organize information, ideas, images and memories, but we know that the place and context where we have learned something is fundamental for us to be able to remember it and store it in the hippocampus, to retain it in our long-term memory.

In this way, and in what is called neurocognitive context-dependent e-learning, the different elements in our program are connected to the context where the individual carries out their professional activity.

This program offers the best educational material, prepared with professionals in mind:



Study Material

All teaching material is produced by the specialists who teach the course, specifically for the course, so that the teaching content is highly specific and precise.

These contents are then applied to the audiovisual format, to create the TECH online working method. All this, with the latest techniques that offer high quality pieces in each and every one of the materials that are made available to the student.



Classes

There is scientific evidence suggesting that observing third-party experts can be useful.

Learning from an Expert strengthens knowledge and memory, and generates confidence in future difficult decisions.



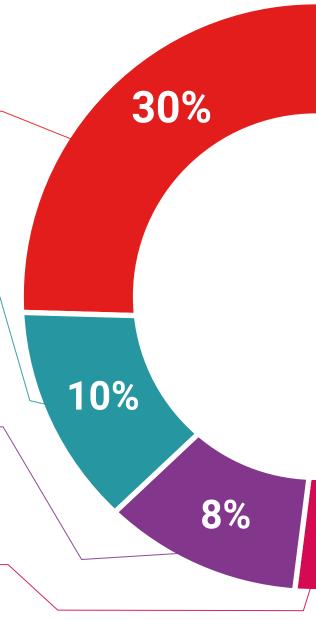
Practising Skills and Abilities

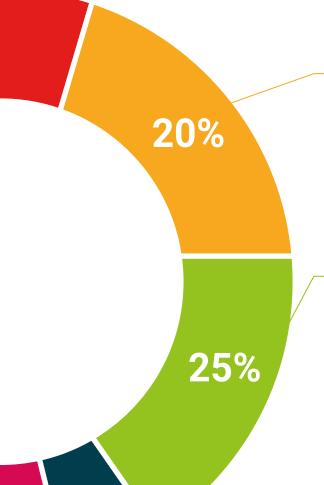
They will carry out activities to develop specific competencies and skills in each thematic area. Exercises and activities to acquire and develop the skills and abilities that a specialist needs to develop in the context of the globalization that we are experiencing.



Additional Reading

Recent articles, consensus documents and international guidelines, among others. In TECH's virtual library, students will have access to everything they need to complete their course.





4%

Case Studies

Students will complete a selection of the best case studies chosen specifically for this situation. Cases that are presented, analyzed, and supervised by the best specialists in the world.



Interactive Summaries

The TECH team presents the contents attractively and dynamically in multimedia lessons that include audio, videos, images, diagrams, and concept maps in order to reinforce knowledge.



This exclusive educational system for presenting multimedia content was awarded by Microsoft as a "European Success Story".

Testing & Retesting

We periodically evaluate and re-evaluate students' knowledge throughout the program, through assessment and self-assessment activities and exercises, so that they can see how they are achieving their goals.







tech 32 | Certificate

This Postgraduate Diploma in Public Law and Sport (Tax and Criminal Law) contains the most complete and up-to-date scientific on the market.

After the student has passed the assessments, they will receive their corresponding Postgraduate Diploma issued by TECH Technological University via tracked delivery*.

The diploma issued by **TECH Technological University** will reflect the qualification obtained in the Postgraduate Diploma, and meets the requirements commonly demanded by labor exchanges, competitive examinations, and professional career evaluation committees.

Title: Postgraduate Diploma in Public Law and Sport (Tax and Criminal Law) Official N° of Hours: 450 h.

Endorsed by the NBA





POSTGRADUATE DIPLOMA

in

Public Law and Sport (Tax and Criminal Law)

This is a qualification awarded by this University, equivalent to 450 hours, with a start date of dd/mm/yyyy and an end date of dd/mm/yyyy.

TECH is a Private Institution of Higher Education recognized by the Ministry of Public Education as of June 28, 2018.



^{*}Apostille Convention. In the event that the student wishes to have their paper diploma issued with an apostille, TECH EDUCATION will make the necessary arrangements to obtain it, at an additional cost.

health confidence people information tutors guarantee accreditation teaching institutions technology learning



Postgraduate Diploma

Public Law and Sport (Tax and Criminal Law)

- » Modality: online
- » Duration: 6 months
- » Certificate: TECH Technological University
- » Dedication: 16h/week
- » Schedule: at your own pace
- » Exams: online

