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Athletes, employees of the organizers of French tournaments?

A German professional athlete participating in a tournament held in France is linked to the alleged organizer with a labor contract. Earnings are taxable in France under the category of wages and salaries.

A German tennis player was the subject of a tax adjustment by the french tax administration for revenues collected on the occasion of his participation in several French tournaments had been taxed in France.

Initially, the Administrative Court of Nice had rejected his request for discharge of taxes and penalties.

The Administrative Court of Appeal in Marseille has also rejected the request of the athlete and allowed the application for substitution of legal basis made by the tax authorities to tax the gains of the players in the category of wages and salaries.

In its decision of 22 June 2011, the "*Conseil d'Etat*" (Administrative Supreme Court) rejected the appeal brought in by the tennis player.

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