

Tax, legal and governance aspects of professional sports



RSM in Italy

With an overall turnover of 9.4 billion dollars, 64,000 employees and a presence in 120 countries, RSM occupies sixth place on the list of international providers of professional services to companies.

Alongside the global offering of audit and assurance services, tax advisory, risk consulting, corporate finance, and transaction support, we provide highly specialized expertise developed locally in the fields of legal consulting, wealth management, IT consulting, strategic and process consulting, forensic accounting, and outsourced administrative and accounting services.



In Italy, RSM is represented by **RSM Società di Revisione e Organizzazione Contabile SpA** for audit, assurance, risk consulting, and advisory services; by **RSM Studio Tax Legal & Advisory** for tax and corporate advisory services; by **RSM Legal Italia StA** for legal services and by **RSM Italy Accounting Srl** for administrative and accounting services. With a team of over 400 individuals, including partners, professionals, and collaborators and offices in Milan, Rome, and other major Italian cities, RSM is the most reliable partner to support businesses in managing both their day-to-day operations and extraordinary transactions throughout their life cycle.

We address, with seriousness, competence, and dedication, the needs of both Italian companies seeking to strengthen their presence in the international market, and foreign companies interested in entering or consolidating their presence in the Italian market. We remain up-to-date with evolving trends, training and specializing in more innovative areas such as ESG services, Digital Transformation, IPOs, and Cross-border Transaction Services.

Thanks to the solid interdisciplinary experience and deep listening skills of our professionals, we are always able to provide the right answers to our clients, looking to the future and supporting them in anticipating, understanding, and managing the risks and opportunities of an ever-changing world.

RSM Statistics



64,000
People worldwide



820
Offices



120
Countries

Benedetta
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TAX ASPECTS OF PROFESSIONAL SPORTS

A JOURNEY INTO THE WORLD OF "SPORTS INFLUENCERS"

Can an athlete qualify as an "influencer"? We believe the answer is now, without a doubt, yes.

Recently, even the judges of the Piedmont Regional Tax Court of Appeal seemed to acknowledge this in their ruling no. 219, published on May 15, 2023, involving a famous football star.

According to the Piedmont judges, an athlete can be considered an influencer whenever they are able to "leverage" their popularity to engage in commercial promotion of goods and services for a specific brand. When this occurs, it raises the question of how to treat the income earned from such activities from a tax perspective.

It often happens that the compensation is paid in-kind. In this case, we enter the realm of so-called "supplied" income, which has been the subject of recent debate in the specialized press.

TAXATION OF SPORTS PRIZES

Participation in national and international sports competitions often "transforms" into a source of earnings: the so-called "sports prizes."

Does the new provision under Article 36, paragraph 6-quater, introduced by Decree no. 36/2021 (recent sports reform) apply here, or is it important to make distinctions based on the subjective nature of the athlete involved? Is the athlete a professional or an amateur? And further, does the taxation of sports prizes change depending on whether the sports organization involved is Italian or foreign?

These are complex issues that require careful attention.

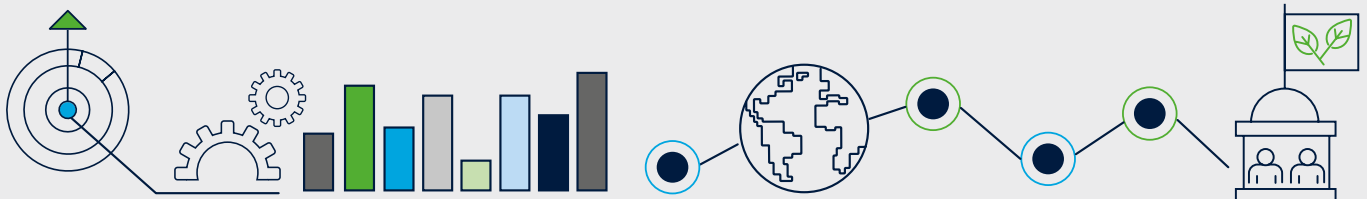
AGENCIES AND FENCING: ALL A MATTER OF MANDATE?

In our professional experience, we increasingly come across structures aimed at capitalizing on image rights, where an agency is involved.

These agencies, commonly found in the sports and fashion industries, typically act on behalf of their client (whether an athlete or, more generally, a celebrity) based on a mandate agreement, which may be granted with or without representation, depending on the case.

How should compensation paid by a brand to an athlete be treated when an agency is involved?

It's "all a matter of mandate." The type of mandate, in fact, determines the applicable tax rules.





Jose
One of the
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LEGAL ASPECTS OF PROFESSIONAL SPORTS

SPORTS AMONG THE UNDER-18s

According to the CONI report for the 2021–22 biennium, there are 4.9 million registered FSN–DSA athletes in Italy, of which 55.5% are minors and 31.3% are women. In Italy, therefore, there are 2.7 million young people under 18 who practice sports at facilities registered with FSN–DSA–ESP.

The participation of minors in sports activities at federated ASD clubs is therefore significant, showing a strong recovery after the decline recorded during the pandemic.

CHILD LABOR IN SPORTS

The presence of minors in sports inevitably involves interactions with a complex regulatory framework that includes provisions at the international, EU, and national levels, as well as specific references in the Italian Constitution, particularly Articles 34 and 37, which protect child labor by guaranteeing fair conditions and equal pay. The primary national law concerning child labor (Law no. 977 of 1967) establishes that the minimum age for entering the workforce is 16, in line with the ten–year compulsory education requirement. In specific sectors, such as sports, exceptions are allowed as long as the child's well–being, safety, physical and mental integrity, development, school attendance, or participation in training programs are safeguarded. In these cases, it is necessary to obtain prior authorization from the Territorial Labor Inspectorate, written parental consent, and a medical certificate confirming the child's physical fitness. Legislative Decree no. 36/2021 introduces the possibility for amateur sports associations and clubs to sign apprenticeship contracts for young people starting at age 14, extending professional opportunities up to age 15 for professional sports clubs.

REFORM OF SPORTS ORGANIZATIONS AND SAFEGUARDING POLICIES

In 2024, specific provisions were introduced to protect the health and safety of minors participating in sports activities, setting deadlines for compliance and obligations, including the appointment of a child protection officer and the fulfillment of safeguarding requirements (by 12/31/2024). This is to combat all forms of abuse and violence and to protect the physical and moral integrity of young athletes, as outlined in Article 33 of Legislative Decree 28/02/2021 – no. 36, as amended.

It is important to emphasize that all ASDs must comply with these obligations.

CRITICAL ASPECTS

Analyzing the many national and international legal sources, from the Italian Constitution to the International Convention on the Rights of the Child to the aforementioned recent legislation, the term "freedom" is often associated with youth sports. Sports activities must ensure the full development of the child's personality, which can only be achieved in an environment where the protection of their physical and moral integrity against any form of abuse, violence, or discrimination is guaranteed. What protection can be provided to minors who are victims of abuse, and what responsibilities can arise for ASDs and their affiliates?



GENDER EQUALITY MANAGEMENT SYSTEM

Adopting a gender equality policy based on respect and the enhancement of diversity and equal opportunities is one of the practices that distinguish the most innovative organizations.

REGULATORY FRAMEWORK

The UNI/PdR 125:2022 reference practice, which came into force on March 16, 2022, defines the guidelines for the gender equality management system and aims to be the first and only reference for all organizations that choose to pursue gender equality.

To create an inclusive environment, following the prescriptions in the UNI/PdR 125:2022 practice, organizations must measure, report, and evaluate gender-related data to bridge gaps and produce a sustainable and lasting change over time.

To correctly identify data and information related to inclusion and gender equality, the organization must use specific performance indicators (KPIs), as outlined in the practice.

These must be verifiable, relevant, comparable, and capable of driving change while representing continuous improvement.

HOW WE SUPPORT ORGANIZATIONS TOWARDS GENDER EQUALITY CERTIFICATION

The RSM team, following the operational recommendations provided by the reference practice, supports organizations in defining the strategic plan that must be implemented to promote and enhance gender equality. This translates into setting up a management model that, through the preparation and continuous monitoring of appropriate KPIs, allows the organization to maintain the defined and implemented requirements.

The operational support from the team translates into the implementation of the following phases of the strategic plan, as provided by the UNI/PdR 125:2022 guidelines:

- identification of processes related to gender equality issues identified
- identification of strengths and weaknesses related to these issues
- definition of objectives and actions decided to bridge the gaps
- definition, frequency, and responsibility for monitoring the defined KPIs

Our team also supports the organization in maintaining all aspects of the management system, including the collection and storage of documentation, monitoring of indicators, internal and external communication, planning and implementation of internal compliance audits, management of non-conformities, improvement actions, and periodic review of the system.



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