

**LA TASSAZIONE DEI CALCIATORI PROFESSIONISTI IN EUROPA
– UNA SINTESI RAGIONATA DELLO STUDIO COMPARATO DEL
PARLAMENTO EUROPEO**

di *Ilaria Sticchi**

ABSTRACT: This paper aims at to summarize the research and evaluation pf the study published by the European Parliament last October concerning the tax treatment of professional football players' remuneration throughout the European Union. It does so on the basis of a comparative analysis of selected country schemes. It draws conclusions and formulates suggestions for a future European Union approach on this field. The authors believe that the policy approach which has been taken in the case of the Code of Conduct for Business Taxation would also lend itself well to address the challenges posed by the tax treatment of professional football players and, more in general, the challenges posed by personal income taxation in the EU. Active involvement of the Union of European Football Associations (UEFA), its member associations of EU Member States and other football internal stakeholders in a Code of Conduct-like mechanism would be a strong signal towards policy makers that the football pyramid itself is engaged towards a fair and benchmarked taxation of professional football, for an effective function of the internal market.

Keywords: *Football players – Taxation – Income tax – TFEU – Internal market – Competition – State aids – European Union.
Giocatori di calcio professionisti – Tassazione – Imposta sul reddito – Mercato interno – Concorrenza – Aiuti di Stato – Unione europea.*

* Avvocato. E-mail: ilaria.sticchi@gmail.com.

SOMMARIO: 1. Introduzione – 2. Le figure professionali nel calcio e la prestazione di servizi nel mercato interno – 3. Armonizzazione delle norme di buona governance e vigilanza nell’Unione Europea – 4. La tassazione dei calciatori professionisti nell’Unione Europea – 5. Ambito d’indagine dello studio – 6. I trattamenti fiscali e previdenziali del calcio professionistico nell’Unione Europea – 6.1 Il caso dell’Italia – 7. Esito della ricerca condotta dallo studio – 8. Conclusioni dello studio: *quo vadis tax&football?*