

# **FISCAL INCENTIVES ON SPORTS EVENTS ORGANIZATION**

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# Why?

- Importance of the sector as a potentially powerful engine of economic growth
- Requirement of incorporate private participation in activities of general interest
- Associating the company's name with sports
- Search return

# Interesting data Sporting Habits in Spain 2015

- ❖ 53,5% of the population over 15 years old practised sport in the last year
- ❖ 79% of those who practised sport in the last year did so in more than one type of sport, and the remaining 21% in only one.
- ❖ 9,8% of the research population indicate that they have at least one sports license in effect.
- ❖ 81,7% of the population attend a sporting event in person or access one through audiovisual media at least once a year.
- ❖ 37,1% of the research population have attended in person and 79,5% have accessed through the media.

# Who?

- Art 43.3 CE: government is call to promote, health education, physical education and sport.
- Sport Law 1990
- Spanish government use tax incentives to encourage private-sector businesses to commit themselves to sports programmes and projects.

# How?

- Law 49/2002, December 23, which regulates the tax status of non profit organizations and the fiscal incentives to philanthropy.



# Object of Law

- The tax status of non profit organizations
- The fiscal incentives to philanthropy.
- Legal framework for the event of Exceptional Public Interest.

# Non-profit organisations

- Foundations
- Associations of public utility
- NGO's
- Sports federations, COE , CPE

# Basic concepts

- Sport sponsorship: It is a global corporate communication strategy
- Patronage: activities founded on the principles of free donations and sharing.



## Programas de apoyo a Acontecimiento de excepcional interés público

- LAW 49/2002, Art 27
- Specific tax incentives on activities declared
- Authorization required by law: event of Exceptional Public Interest
- Basic elements :

DONATION Y ADVERTISING

# Maximum tax benefits

- Companies: 15 % of the deductible base in the corporate[...] tax out of the gross tax payable. Fiscal Regime Law for non-profit organisations [...] and for tax. Limit: 90% donation
- Tax deduction 37,5% /donation
- Priority patronage regimen:5 percentage points more.





PROGRAMA DE APOYO A LA  
CELEBRACIÓN DEL ACONTECIMIENTO DE  
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Logotipo principal

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habéis triunfado en este campeonato de Europa de Baloncesto,  
inundando de energía un país entero.



ENDESA PATROCINA  
A LA SELECCIÓN ESPAÑOLA  
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THE END.