Deloitte.Private



Sports clubs and associations

Overview of advisory services

(or we are closer to you than you think)



Tax Advisory & Immigration

- athletes' remuneration & non-monetary income, its distribution and accounting
- tax returns, health & social insurance contributions
- communication with authorities and insurance companies, representation before tax authorities
- processing of visas, long-term and permanent residence permits; tax registration of foreigners
- VAT treatment of winnings, participation income; solidarity payments and transfer bonuses
- taxable vs. exempt activity and the impact on the right to deduct VAT
- equipment and gear what to look out for from a tax perspective?
- tax assessment of marketing agreements, including barters
- tours and their tax implications in the Czech Republic and abroad









Real Estate Advisory

0-1

- stock-taking of immovable property
- optimisation of the real estate portfolio
- real estate valuation & market analyses
- real estate feasibility and usability studies
- business model for the operation and functioning of real estate
- finding partners for real estate projects (equity partners, joint ventures)
- financing of real estate and investment projects
- construction of stadiums & training centres whether and how to claim VAT deduction?
- legal support (investment construction, real estate transfers, lease relations)









Subsidy Advisory



- subsidy analysis
- identification of suitable subsidy titles
- preparation of the subsidy application, including mandatory annexes
- administration of supported subsidy projects (selection procedures, monitoring reports, changes in projects, request for payment, publicity of projects, setting up the archiving system, etc.).
- continuous communication with the subsidy provider
- participation in project inspections
- subsidies received and their impact on VAT









Legal Advisory

- legal due diligence of companies and associations
- corporate screening & internal and forensic investigations
- corporate compliance & criminal corporate compliance
- reviewing and setting up internal regulations and legal relations
- contractual agenda; advertising, marketing & sponsorship
- IP/ICT law, media rights, data protection
- tenders & public procurement
- tax audits and tax litigation
- ESG, CSR, sustainability & circularity









ESG transformation and sustainability strategy

ē þ Ē

- analysis of the organization, identification of key impacts and mapping of ESG risks and opportunities
- development of a long-term sustainability strategy, including the definition of goals and the determination of their measurability
- carbon footprint calculation according to the methodology of the GHG protocol and decarbonization strategy of building or event operations
- implementation of circular economy principles in operations and procurement
- · setting up value supply chains
- strategic implementation and monitoring of commitment fulfillment
- sustainability achievements communication without greenwashing
- internal policies and process setting
- Equal opportunities principles implementation
- development of partnership projects and sustainable business models
- energy efficiency of operations and sustainable sports infrastructure solutions









Contacts



Martin Bohuslav

Managing Partner | Attorney at Law

+420 724 583 971

mbohuslav@deloittece.com



Petr Graca

Senior Managing Associate | Attorney at Law

+420 606 758 996

pgraca@deloittece.com

Deloitte. Private

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities (collectively, the "Deloitte organization"). DTTL (also referred to as "Deloitte Global") and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte's more than 415,000 people worldwide make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms or their related entities (collectively, the "Deloitte organization") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

© 2023. For information, contact Deloitte Czech Republic.