

**LA COMMISSIONE D'INTERMEDIAZIONE CORRISPOSTA
ALL'AGENTE DI CALCIATORI E IL SUO REGIME IVA NEL
DIRITTO E NELLA GIURISPRUDENZA UE**

di *Niccolò Emanuele Onesti e Andrea Cattaneo**

ABSTRACT: This article discusses the fiscal discipline relating to the representation services offered by a football intermediary, within the framework set by the European Union legislation and Italian legislation governing this area. The sheer amount of player transfers that occur in Europe or involve UEFA associations make the European market the most significant area for transactions involving agents/intermediaries. Therefore, the regulation of intermediaries and their activities has effects on the internal market of the European Union. In the context of a discussion on the effectiveness of the 2015 FIFA Regulation on Working with Intermediaries, this work develops an analysis of the Italian and European legislation regarding the identification of the person – natural or legal – subject to the tax obligation in reference to the payment of commissions for the representation and the conditions of its eligibility for VAT purposes.

Keywords: *Agent – Mandate – Taxation – VAT – EU – Baumgarten.
Agente – Mandato – Tassazione – IVA – UE – Baumgarten.*

SOMMARIO: 1. Introduzione – 2. La competenza dell'Unione europea in ambito fiscale e sportivo – 3. Il Regolamento FIFA “*on Working with Intermediaries*” – 4. La sentenza *Baumgarten Sports & More* – 5. L'attività di intermediazione nel trasferimento di atleti professionisti nel diritto dell'UE – 6. Il regime fiscale dell'agente sportivo in Italia – 7. Conclusione

* Niccolò Emanuele Onesti, Avvocato in Milano e professore a contratto di Diritto europeo della finanza per l'a.a. 2020/21 presso l'Università degli Studi di Milano – Bicocca. E-mail: niccolo.onesti@unimib.it.

Andrea Cattaneo, Lecturer presso la Edge Hill University (UK) e membro del Centre for Sports Law Research. E-mail: cattanea@edgehill.ac.uk.