

Sports assignments

The provisions of the Business Trip Regulation also apply to the taxation of compensation of travel and accommodation expenses and daily allowance paid to the persons specified in § 7 of the Sports Act in connection with sports assignments.

A sports organisation has the right to send athletes who are its members or members of the sports organisation which is its member, and coaches, judges, sports doctors and other persons connected with the organisation of sport outside of the location of the permanent place of employment of the person who is sent to the sports assignment (§ 7 of the Sports Act).

Although in the event of sports assignment of the persons specified in § 7 of the Sports Act, the Business Trip Regulation applies to the taxation of compensation for travel and accommodation expenses and daily allowance, the daily allowance paid above the limit is not taxed as employment income, as generally sports organisations do not have employment contract relationships with persons sent on assignments.

Amounts exceeding the limit are declared on Annex 1 of form TSD by using the payment type 51.

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