

## **PORSCHE CUP 2023**

A competition for Porsche race drivers

Season 2023

### **REGULATIONS**

The Dr. Ing. h.c. F. Porsche Aktiengesellschaft (Porsche) hereby invites to the "Porsche Cup 2023" competition for Porsche drivers entering certain events, directly or indirectly sanctioned by the Fédération Internationale de l'Automobile (FIA) (refer to section 2.).

The following conditions apply.

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## 1. Entrants

- 1.1 Entry is open to all German or foreign competition drivers who achieved their results in a car manufactured or acknowledged by Porsche.
- 1.2 Porsche works drivers, participants of the Porsche Motorsport programme "Driver" as well as participants of the "Porsche Motorsport Junior Programme" are not entitled to compete.
- 1.3 Results achieved with cars which are equipped with engines not manufactured by Porsche will not be scored.
- 1.4 Every driver has the right to object to take part in the competition. The objection has to be made in writing (contacts: see section 8.)
- 1.5 Due to the strong public impact of the racing series and racing events mentioned in section 2.1, 2.2 and 2.3 below and the corresponding exposed position of the participating drivers of the Porsche Cup in public, Porsche expects the participating drivers to adhere to basic ethical values, in particular diversity, tolerance and respect. The drivers are therefore obliged, not to take any actions, make any statements or disseminate any content that violate the law, may violate human dignity or are otherwise likely to impair the aforementioned basic ethical values and/or negatively affect the reputation and standing of Porsche. This includes in particular insulting, discriminatory, inhuman, sexist, pornographic, violence glorifying, xenophobic, anti-constitutional, racist, politically radical or other criminal or immoral actions, statements or dissemination of content.

## 2. Events

The Sporting Calendars of the individually responsible, official motorsport authority and its official supplements are sole authority for consideration of the competitions listed below. For a national championship the approval of a national automobile club (ASN) recognized by the FIA will be sufficient.

Only those events held between **November 28, 2022** and **November 12, 2023** (and for which a final list of placings is available **by latest November 15, 2023**) will be considered.

The competition concerns the following races, weighted in their importance by coefficients:

## **2.1 Races with receipt of a championship bonus (according to section 2.4)**

### **2.1.1 Races at the FIA World Endurance Championship**

Hypercar Classification	Coefficient 79 based on 7 scoring races
LMGTE-AM Classification	Coefficient 71 based on 7 scoring races

The winner of the 24h-race (Le Mans) within the championship in one of the listed classes receives an additional 1,000 points.

### **2.1.2 Races at the IMSA WeatherTech SportsCar Championship**

GTP Classification	Coefficient 58 based on 9 scoring races
GTD Pro Classification	Coefficient 39 based on 11 scoring races
GTD Classification	Coefficient 36 based on 11 scoring races

The winner of the 24h-race (Daytona) within the championship in one of the listed classes receives an additional 1,000 points.

The winner of the 12h-race (Sebring) within the championship in one of the listed classes receives an additional 750 points.

### **2.1.3 Races at the European Le Mans Series**

LMGTE Classification	Coefficient 63 based on 6 scoring races
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### **2.1.4 Races at the Intercontinental GT Challenge Powered By Pirelli**

Overall Classification	Coefficient 73 based on 5 scoring races
PRO-AM Classification	Coefficient 70 based on 5 scoring races
SILVER Classification	Coefficient 70 based on 5 scoring races
AM Classification	Coefficient 70 based on 5 scoring races
BRONZE Classification	Coefficient 70 based on 5 scoring races

The winner of the 24h-race (Spa-Francorchamps) within the championship in one of the listed classes receives an additional 500 points.

The championship bonus according to section 2.4 is only awarded for winning the overall classification and the "Independent Cup Classification" of the series. Overall victories in individual classes of the series are not taken into account for the championship bonus.

### **2.1.5 Races at the ADAC GT Masters**

Overall Classification	Coefficient 31 based on 12 scoring races
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### **2.1.6 Races at the DTM**

Overall Classification	Coefficient 27 based on 16 scoring races
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### **2.1.7 Races at the Nürburgring Langstrecken Serie**

Overall Classification Coefficient 43 based on 9 scoring races

### **2.1.8 Races at the Fanatec GT World Challenge Europe Powered By aws Endurance Cup**

Overall Classification Coefficient 85 based on 5 scoring races

PRO-AM Classification Coefficient 83 based on 5 scoring races

SILVER CUP Classification Coefficient 83 based on 5 scoring races

GOLD CUP Classification Coefficient 83 based on 5 scoring races

BRONZE CUP Classification Coefficient 83 based on 5 scoring races

The winner of the 24h-race (Spa-Francorchamps) within the championship in one of the listed classes receives an additional 500 points.

### **2.1.9 Races at the Fanatec GT World Challenge Europe Powered By aws Sprint Cup**

Overall Classification Coefficient 38 based on 10 scoring races

SILVER CUP Classification Coefficient 36 based on 10 scoring races

GOLD CUP Classification Coefficient 36 based on 10 scoring races

BRONZE CUP Classification Coefficient 36 based on 10 scoring races

### **2.1.10 Races at the Fanatec GT World Challenge America Powered By aws**

Overall Classification Coefficient 29 based on 13 scoring races

PRO-AM Classification Coefficient 28 based on 13 scoring races

AM Classification Coefficient 28 based on 13 scoring races

### **2.1.11 Races at the Fanatec GT World Challenge Asia Powered By aws**

GT3 Pro-Am Classification Coefficient 30 based on 12 scoring races

GT3 Silver Classification Coefficient 30 based on 12 scoring races

GT3 Am Classification Coefficient 30 based on 12 scoring races

GT4 Silver-Am Classification Coefficient 27 based on 12 scoring races

GT4 AM Classification Coefficient 27 based on 12 scoring races

### **2.1.12 Races at the Fanatec GT World Challenge Australia Powered By aws**

GT3 PRO-AM Classification Coefficient 30 based on 12 scoring races

GT3 AM Classification Coefficient 30 based on 12 scoring races

GT4 Cup Classification Coefficient 28 based on 12 scoring races

### **2.1.13 Races at the Autobacs Super GT 2023 Series**

GT300 Classification Coefficient 52 based on 8 scoring races

**2.1.14 Races at the Intelligent Money British GT Championship**

GT3 PRO-AM Classification	Coefficient 40 based on 9 scoring races
GT3 SILVER-AM Classification	Coefficient 40 based on 9 scoring races
GT3 AM Classification	Coefficient 40 based on 9 scoring races
GT4 PRO-AM Classification	Coefficient 36 based on 9 scoring races
GT4 SILVER Classification	Coefficient 36 based on 9 scoring races
GT4 AM Classification	Coefficient 36 based on 9 scoring races

**2.1.15 Races at the International GT Open**

Overall Classification	Coefficient 27 based on 13 scoring races
PRO-AM Classification	Coefficient 26 based on 13 scoring races
AM Classification	Coefficient 26 based on 13 scoring races

**2.1.16 Races at the IMSA Michelin Pilot Challenge**

GS Classification	Coefficient 31 based on 11 scoring races
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**2.1.17 Races at the Campionato Italiano GT Sprint**

GT3 Overall Classification	Coefficient 31 based on 8 scoring races
GT3 PRO-AM Classification	Coefficient 30 based on 8 scoring races
GT3 AM Classification	Coefficient 30 based on 8 scoring races
GT CUP PRO-AM Classification	Coefficient 25 based on 8 scoring races
GT CUP AM Classification	Coefficient 25 based on 8 scoring races

**2.1.18 Races at the Campionato Italiano GT Endurance**

GT3 Overall Classification	Coefficient 63 based on 4 scoring races
GT3 PRO-AM Classification	Coefficient 59 based on 4 scoring races
GT3 AM Classification	Coefficient 59 based on 4 scoring races
GT CUP PRO-AM Classification	Coefficient 50 based on 4 scoring races
GT CUP AM Classification	Coefficient 50 based on 4 scoring races

**2.1.19 Races at the Michelin Le Mans Cup**

GT3 Classification	Coefficient 54 based on 7 scoring races
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**2.1.20 Races at the ENEOS Super Taikyu Serie Powered by Hankook**

ST-X Classification (GT3)	Coefficient 48 based on 7 scoring races
ST-Z Classification (GT4)	Coefficient 46 based on 7 scoring races

**2.1.21 Races at the Asian Le Mans Series**

GT Classification	Coefficient 63 based on 4 scoring races
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### **2.1.22 Races at the China GT Championship**

GT3 Overall Classification	Coefficient 16 based on 16 scoring races
GT4 Overall Classification	Coefficient 14 based on 16 scoring races
GTC Overall Classification	Coefficient 13 based on 16 scoring races

The winner of the Macau Grand Prix within the championship in one of the listed classes receives an additional 250 points for the second scoring race only.

### **2.1.23 Races at the ADAC GT4 Germany**

Overall Classification	Coefficient 28 based on 12 scoring races
Trophy Classification	Coefficient 27 based on 12 scoring races
Junior Classification	Coefficient 27 based on 12 scoring races

### **2.1.24 Races at the Pirelli GT4 America**

PRO-AM Classification	Coefficient 23 based on 14 scoring races
SILVER Classification	Coefficient 23 based on 14 scoring races
AM Classification	Coefficient 23 based on 14 scoring races

### **2.1.25 Races at the GT4 European Series**

PRO-AM Classification	Coefficient 29 based on 12 scoring races
SILVER Classification	Coefficient 29 based on 12 scoring races
AM Classification	Coefficient 29 based on 12 scoring races

### **2.1.26 Races at the FFSA Championnat de France GT (GT4 France)**

PRO-AM Classification	Coefficient 27 based on 12 scoring races
SILVER Classification	Coefficient 27 based on 12 scoring races
AM Classification	Coefficient 27 based on 12 scoring races

### **2.1.27 Races at the GT4 Italy**

Overall Classification	Coefficient 25 based on 10 scoring races
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### **2.1.28 Races at the GTC Race GT Sprint**

GT3 Overall Classification (Class 1)	Coefficient 20 based on 10 scoring races
GT4 Overall Classification (Class 4)	Coefficient 18 based on 10 scoring races

### **2.1.29 Races at the Campeonato de Espana de GT**

GT Overall Classification	Coefficient 20 based on 10 scoring races
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**2.1.30 Races at the Thailand Supercar**

GT3 Overall Classification	Coefficient 31 based on 8 scoring races
GTC Overall Classification	Coefficient 28 based on 8 scoring races
GTM Overall Classification	Coefficient 25 based on 8 scoring races

**2.1.31 Races at the GT America Powered By aws**

SRO3 Overall Classification (GT3)	Coefficient 14 based on 18 scoring races
GT2 Overall Classification	Coefficient 14 based on 18 scoring races
GT4 Overall Classification	Coefficient 13 based on 18 scoring races

**2.1.32 Races at the GT Super Sprint Challenge China**

GT3 Overall Classification	Coefficient 25 based on 10 scoring races
GT4 Overall Classification	Coefficient 23 based on 10 scoring races
GTC Overall Classification	Coefficient 20 based on 10 scoring races

**2.1.33 Races at the China Endurance Championship**

GT3 Overall Classification	Coefficient 63 based on 4 scoring races
GT4 Overall Classification	Coefficient 56 based on 4 scoring races

**2.1.34 Races at the GT Cup Europe**

Overall Classification	Coefficient 22 based on 9 scoring races
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The list of the above-mentioned racing series is exhaustive. In case of changes of the number of scoring races, Porsche reserves the right to adjust the coefficients.



## **2.2 Races without receipt of a championship bonus (according to section 2.4)**

The championship bonus according to section 2.4 does not apply to the following racing series due to the merging of individual classes of the respective series into the overall classifications listed here:

### **2.2.1 Races at the 24h Series powered by Hankook European Series**

Overall Classification    Coefficient 70 based on 5 scoring races

### **2.2.2 Races at the 24h Series Middle East Trophy Powered by Hankook UAE National Championship**

Overall Classification    Coefficient 75 based on 3 scoring races

### **2.2.3 Races at the Fanatec GT2 European Series**

Overall Classification    Coefficient 21 based on 12 scoring races

### **2.2.4 Races at the ESET GT Cup Sprint**

Overall Classification    Coefficient 17 based on 12 scoring races

### **2.2.5 Races at the ESET GT Cup Endurance**

Overall Classification    Coefficient 33 based on 6 scoring races

### **2.2.6 Races at the GT4 Scandinavia**

Overall Classification    Coefficient 25 based on 10 scoring races

## **2.3 Single Races**

### **2.3.1 The ADAC Totalenergies 24h Nürburgring Race**

Overall Classification    Coefficient 113

### **2.3.2 The 24-Hour Race of Zolder**

Overall Classification    Coefficient 63

The list of the above-mentioned races is exhaustive.

## 2.4 Championship Bonus

To receive a championship bonus, it is a prerequisite that a division listed in section 2.1 has been won and that the relevant series promoter has issued a final and concluding scoring table of the entire season and that at least a minimum number of three races have taken place. In this final scoring at least five competitors must have been scored.

Coefficient 20

The championship bonus is calculated by multiplying the coefficient (20) and the points for first place (20 points) according to section 3.3.

## 3. Scoring

- 3.1 Special entry forms are not required for the “Porsche Cup 2023” competition. Results of the individual events should be sent by each driver to Porsche Motorsport (please refer to section 8) within three weeks after the event.
- 3.2 All results must be proved by an official list of results or confirmation of an ASN by the stated deadlines (refer to section 2. Events) at the latest. Otherwise, points will not be scored.
- 3.3 Scoring presumes that the minimum number of competitors fixed by the individually responsible, official motorsport authority start within the particular group. Scoring will be effected as follows:

1 <sup>st</sup> Place	20 Points	6 <sup>th</sup> Place	6 Points
2 <sup>nd</sup> Place	15 Points	7 <sup>th</sup> Place	4 Points
3 <sup>rd</sup> Place	12 Points	8 <sup>th</sup> Place	3 Points
4 <sup>th</sup> Place	10 Points	9 <sup>th</sup> Place	2 Points
5 <sup>th</sup> Place	8 Points	10 <sup>th</sup> Place	1 Point

All places refer to the relevant classifications (refer to section 2.1, 2.2 and 2.3). Points received will be multiplied with the respective coefficients. The score will be published on [Porsche Cup | Porsche Motorsport Hub](#) and will frequently be updated.

- 3.4 For individual racing events that are part of the classification of several championships at the same time, the points are awarded according to the championship in which the driver is named according to the official entry list. Should a driver be officially registered in several

championships, points will be awarded according to the championship classified with the higher coefficient.

- 3.5** Only the cars listed in the official results list of the respective series organizer will be scored.
- 3.6** All results which come within the scope of this competition will be scored without the dropping of any points. In the event of an ex-aequo result in any single event, all drivers who thus tie will receive full points for the respective position. Points from various events within this scoring system cannot be added for one and the same event – the best final position will be scored.

## 4. Prize Funds

4.1 The total prize funds awarded for the "Porsche Cup 2023" are:

1 <sup>st</sup> Place	„Porsche Cup“ trophy* plus 150.000,00 € for a new Porsche vehicle to order at a Porsche dealership of the driver´s choice (the "Prize") **
2 <sup>nd</sup> Place	€ 30,000.-
3 <sup>rd</sup> Place	€ 25,000.-
4 <sup>th</sup> Place	€ 20,000.-
5 <sup>th</sup> Place	€ 15,000.-
6 <sup>th</sup> Place	€ 12,000.-
7 <sup>th</sup> Place	€ 10,000.-
8 <sup>th</sup> Place	€ 8,000.-
9 <sup>th</sup> Place	€ 7,000.-
10 <sup>th</sup> Place	€ 6,000.-

\* see also section 4.4

\*\*The driver may shall choose any Porsche vehicle from Porsche AG's current, regular and available product range - limited, race and special series as well as GT2, GT3 and GT4 are excluded. The driver bears any tax consequences (including, but not limited to, personal income tax, corporate income tax, withholding income tax, withholding tax and VAT) related to the Prize. Porsche will neither pay the total amount nor a partial amount of the Prize to the respective driver, but solely directly to the local Porsche dealership to settle the driver´s liability resulting from the binding order of the car against the local Porsche dealer; any unused balance of the Prize shall be forfeited. The driver has to sign an agreement with Porsche to agree to the above-mentioned terms and conditions and to regulate the settlement of claims vis-à-vis the Porsche dealership.

4.2 Winner of the "Porsche Cup 2023" is the driver with the highest point total; further placing will follow in the order of total points scored.

4.3 In ex-aequo cases (ties) the drivers involved will be placed ex-aequo in the relevant placing. The one or more following places will be discarded. Prize funds from these places will be added and divided equally among the ex-aequo drivers. Only exception is the scoring for first place in the "Porsche Cup", for which in ex-aequo cases the higher number of victories in events with the highest coefficients, then the higher number of second places, third places and so forth will be taken into account. If a tie still exists, the higher number of fastest qualifying laps will be considered, then the higher number of fastest race laps and finally by drawing lots.

- 4.4** The trophy of the "Porsche Cup" is a perpetual trophy. The "Porsche Cup" trophy will be displayed at Porsche after the award ceremony. The "Porsche Cup" winner will receive a reproduction of the trophy in reduced size.
- 4.5** The prizes are to be received by the drivers and will be awarded personally. Transfer to a third party is accepted only if Porsche Motorsport has been notified in written form of this intended transfer by December 08, 2023 at the latest.

## **5. Exclusions**

Porsche reserves the right to exclude drivers from "Porsche Cup 2023" who violate the obligations of section 1.5 above during the 2023 season.

Porsche further reserves the right to exclude from "Porsche Cup 2023" standings any driver who has his license withdrawn by the FIA or ASN for an offense against the sporting code during the 2023 season. Porsche also reserves the right to exclude any driver from the "Porsche Cup 2023" standings who have violated the provisions of the FIA Code of Ethics and Conduct or the DMSB Code of Ethics during the 2023 season.

## **6. Legal Position**

The regulations of the competition "Porsche Cup 2023" as well as the participation to this competition are governed by German law. Porsche reserves the right to alter or recall these regulations at any time. No legal claims against any offered prizes will be entertained. All decisions of Porsche concerning the "Porsche Cup 2023" are final; appeals to the courts or sporting authorities are excluded. In case of doubt, the German text of these regulations will be considered binding.

## **7. Tax Information**

### **7.1 Value Added Tax (VAT)**

The prize money and the prizes in kind are generally not classified as an exchange of supply or services from a VAT perspective.

If a remuneration is paid to the driver in addition to the prize money/prize in kind the prize money/prizes in kind may be classified as a consideration by Porsche to the drivers for their successful participation as part of an exchange of supply or services from a VAT perspective.

Generally, the prize money is paid net. If the prize money is part of an exchange of supply or services as described above the prize money is paid plus VAT if VAT should arise according to the applicable VAT law. In order to check if VAT is to be charged as per the applicable VAT law, the drivers confirm their status as entrepreneurs for VAT purposes by indicating their tax number, resp. VAT identification number. Driver will issue an invoice in line with the applicable law to Porsche.

Porsche can also remunerate the drivers with prizes in kind for their successful participation. Insofar as the delivery of the prize in kind is made in the context of an exchange of supply or services from a VAT perspective the prize in kind in its net amount (exclusive of VAT) is the consideration remunerated by Porsche in return for the successful participation of the driver with the highest number of classification points (barter transaction according to Sec. 3 Para. 12 sentence 2 German VAT Law). Thus, an exchange of supply and consideration takes place between Porsche and the driver. The driver has to indicate if he acts as a non-entrepreneur or an entrepreneur for VAT purposes. If he acts as an entrepreneur for VAT purposes, he must indicate his tax number or VAT identification number. Porsche issues invoices for the supplied prizes in kind plus VAT, if applicable. In return, driver will issue an invoice in line with the applicable law to Porsche.

Any applicable VAT shown on the invoices of Porsche for the prizes in kind must be paid by the driver to Porsche. Only if for the supplied service of the driver also German VAT becomes due and is credited in the self-billed invoice of Porsche, no payment of the VAT element is due.

## **7.2 Withholding Tax**

Since 1986, Porsche is obliged to retain and deliver to the Tax Office the German Income Tax of prize funds paid to foreign professional drivers according to the following graduation:

- a) up to € 250.- no tax deduction
- b) more than € 250.- 15.825 % tax deduction

Porsche is obliged to withheld taxes on the remuneration (prize funds paid and also for the winner Porsche vehicle) for assignment of rights (personal rights and other image rights) and for races in Germany. Therefore, the remuneration will be split as follows: 20% royalties, 80% activity through races.

This procedure will also be applied to the winner of the Porsche vehicle (1st place). As such, for royalties and points scored in German races the winner will have to pay taxes based on the value of the car.

In specific cases, drivers living in another country with a Double Tax Agreement with Germany can apply for refund of withheld German Income Taxes concerning the assignment of rights.

If, in the case of a driver from Germany, it is not clear whether his primary residence is located in this country, Porsche can only renounce on taxation if a location certificate issued by his tax office has been presented.

If in further countries Porsche has also to withhold income taxes on payments (prize money/winner vehicle) scored in this country, Porsche shall be allowed to deduct the respective amounts from any payments to be made. Porsche will issue a certificate in respect of the tax paid.

## **8. Information and Entries**

All enquiries and notices related to the "Porsche Cup 2023" are to be sent to:

Dr. Ing. h.c. F. Porsche Aktiengesellschaft  
Motorsport Vertrieb  
Porschestraße 911  
71287 Weissach  
Deutschland  
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