



BILATERAL CHECKLIST FOR TEMPORARY WORK IN FRANCE AND GERMANY

Last updated: February 2022

With the support of:



In collaboration with the Grand Est region, [touring artists](#), [Cultuurloket](#) and [MobiCulture](#), and [Mobility Information Points](#) in Germany, Belgium and France have developed the new "bilateral checklist" tool to support artists and cultural professionals with the legal and administrative procedures related to their projects across these countries.

The present checklist explains the administrative procedures and regulations that must be observed when artists and cultural professionals work in both Germany and France.

Some of the texts below are excerpts from the [touring artists](#) website, which were created in collaboration with various experts and authors.

Note: Although the information has been carefully researched and reviewed by experts, it is not legally binding and cannot replace professional tax or legal advice.

CONTENT

STATUS OF THE ARTIST, CONTRACTS AND SOCIAL SECURITY	4
WHICH SOCIAL SECURITY SYSTEM IS RESPONSIBLE? WHAT ARE THE CHALLENGES?	6
Temporary work in France/Germany	6
Issuance of the A1 form	9
European Health Insurance Card	9
Registration with national authorities in the case of postings using the A1 form	10
Working regularly in France and Germany	10
TAXES	11
Income tax/withholding tax	11
Withholding tax for self-employed artists (in France this includes employed performing artists)	11
Taxation of employees (in France: for technicians and non-performing artists only)	14
Withholding tax for authors' rights (sale of copyrights)	15
Value-added tax	16
VISA AND STAY	17
Non-EU citizens residing in Germany or France	17
TRANSPORT AND CUSTOMS	18
ADDITIONAL INSURANCE	20
Other professional insurance policies	20
INFORMATION POINTS FOR PROBLEMS REQUIRING EUROPEAN ARBITRATION	21
GLOSSARY	21

STATUS OF THE ARTIST, CONTRACTS AND SOCIAL SECURITY

- Are there any regulations in place abroad regarding the status of artists that do not correspond to those pertaining to artists in the country of residence?
- What must be considered when negotiating contracts with international partners?
- How is health insurance coverage regulated when working abroad?
- Must social security contributions be paid abroad?

Due to the fundamentally different understanding of **employment** and **self-employment/freelancing** in the two countries, the **"status" of the artist, social security** and **contract design** are the **biggest challenges** in cross-border work between France and Germany.

France

In France, **performing artists** are subject to the principle of "presumption of employee status" (Article L. 7121-3 of the French Labour Code).

According to this principle, performing artists are considered **employees** even if they are only employed for a very short time, e.g. for a single performance.

An employment contract must be issued even for a very short period. A fixed-term employment contract (contrat à durée déterminée d'usage) must be drawn up in writing and must contain a number of mandatory details. If the contract is not drawn up in writing or if any of the mandatory details are missing, it is considered an indefinite contract under Article L.1245-1 of the French Labour Code.

If artists accumulate enough hours worked as employees, they may benefit from special unemployment insurance (**intermittence regime**) pursuant to Article L. 5424-20 of the French Labour Code. Consequently, performing artists based in France **are not self-employed and therefore cannot issue their own invoices**.

Nevertheless, self-employed performing artists resident in Germany can work as self-employed persons in France. According to the principle of free movement of European workers, a resident in a European country may deviate from the principle of "presumption of employee status" in the performing arts sector if they are recognized as

Germany

In Germany, most artists are considered **self-employed**. As solo entrepreneurs, **they issue their own invoices** and can apply for an international VAT number.

Performing artists can be both self-employed and employed (even simultaneously for different projects). The decision as to whether an activity must be performed as an employee or as a self-employed person is made on a case-by-case basis and is determined by the individual relationship between the individual and the client/employer.

If artists work for a client who regularly gives them instructions on where, when and how they are to work, they are generally to be treated as employees under social law. This can also be the case for dancers, actors/actresses and orchestra musicians who are only engaged for one production at a theatre.

Additional information on this can be found in the ["Abgrenzungskatalog", a catalogue classifying the status of persons working in theatres and orchestras, for radio and television broadcasters and in film and television productions.](#)

Artists based in Germany can benefit from compulsory insurance with the Artists' Social Security Fund (Künstlersozialkasse, KSK). The KSK pays half of the artist's health insurance, long-term

service providers established in another country within the European Economic Area where they ordinarily provide similar services and travel to France to work temporarily as self-employed workers.

[Cf. Article L7121-5 of the French Labour Code.](#)

Some organisations based in France may not always be aware that the "presumption of employee status" does not automatically apply to artists in other European countries. These organisations therefore tend not to accept the fact that the self-employed performing artist based in Germany is paid on an invoice basis. Having two types of contracts with different artists for the same performance or project, i.e. engaging both salaried artists (e.g. resident in France) and self-employed artists (e.g. resident in Germany) at the same time can also be complicated for them in terms of labour law, especially if the labour conditions are the same in practice.

Technicians in the performing arts sector are not subject to the presumption of employed status (presomption de salariat). However, they may benefit from unemployment insurance (**intermittence**) benefits if they work as employees. For this reason, technicians often choose to work as employees.

Visual artists, on the other hand, are self-employed and are considered author-artists.

In conjunction with this mandatory employee status for artists and the "intermittence" unemployment insurance, **companies that hire artists or technicians** and/or organise artistic performances in France must fulfil the declarative obligations of the [licence d'entrepreneur du spectacle](#). German companies that post performing artists or organise artistic performances in France must therefore also comply with certain declarative obligations [online](#). However, since the online form is only available in French, it can be particularly helpful to seek help from the French partner when filling it out.

care insurance and pension insurance contributions.

Artists are entitled to be accepted into the KSK if they

- earn more than EUR3,900 per year from self-employed artistic activities (they may fall below this limit twice within six calendar years),
- do not earn more than EUR 450 per month or EUR 5,400 per year from self-employed non-artistic activities,
- receive more income from self-employed artistic activities than from employment.

Two or more solo entrepreneurs can form a company under civil law (Gesellschaft bürgerlichen Rechts, GbR), which can also issue invoices.

WHICH SOCIAL SECURITY SYSTEM IS RESPONSIBLE? WHAT ARE THE CHALLENGES?

Temporary work in France/Germany

The basic rule when working in another country is that the employee or self-employed person is subject to the local social security system.

However, postings and multiple employments are exceptions to this rule. It is possible for an employed or self-employed artist to work in another country for a limited period of time and to continue to be insured under the social security system of their home country, as certified by the A1 form. In this case, there is no need to register with the social security system in the other country.

Requirements for posted workers:

- They are sent abroad by their employer to perform a clearly defined task.
- You will work abroad for a limited period of time (max. 24 months).
- While abroad, they remain under the authority of their employer. (A limited transfer of authority to a third party in the country where the activity takes place is possible).
- They have already been insured within the social security system of their country of residence for at least 1 month prior to the posting.
- In certain situations, the employee must also comply with at least the mandatory labour law provisions of the other country in which they will perform their activities.

Conditions for self-employed persons:

- You are working abroad.
- You are posting yourself to the other country to perform a precisely defined task.
- You will work abroad for a limited period of time (max. 24 months).
- You have been performing your activity for at least 2 months.
- You will have the necessary means to continue your activity upon returning to your country of origin.

France

Artists based in Germany working temporarily in → France

Artists based in Germany do not want to be subject to French social security law when temporarily working in France.

This is because, according to the principle of unity of the applicable law, only one social security system can apply to a specific work situation within the EU. In order to confirm that the artist is subject to the German social security system and cannot be liable for social security contributions in France, the A1 form must be obtained and submitted to the client based in France.

Germany

Artists based in France working temporarily in → Germany

Artists based in France want to be treated as employees in Germany.

Scenario 1) The artist is to be treated as an employee under German labour law, e.g. if they work at a German theatre for several months. In this case, the artist should request a [U1](#) form to document their hours of employment in Germany so that these can be taken into account for unemployment insurance in France (a maximum of 6 hours per day can be taken into account).

The German employer must then transfer the social security contributions to the French social

The following situations may apply for a limited period of 24 months:

1. Employee [posted by a company based in Germany](#)
2. [Self-employed](#) artist or technician working fully independently in France: treated as a self-employed person in France (cf. above)
3. Artists or technicians resident in Germany and [employed by a French organisation](#) : in this situation, there is a risk that the artist or technician is subject to social security coverage in France (the social security obligation migrates to France).

To avoid this, the A1 form includes a provision for "pluriactivity" so that the social security obligation does not migrate to France under certain conditions, especially if the artist performs at least 25% of their activity in Germany. The social security contributions must then be paid by the French organisation to the German social security fund.

If the contributions are paid in France by the French employer, the artist should request a U1 form. This is a certificate of periods of dependent employment in France that will be counted towards unemployment benefits in Germany. The U1 form is issued by the [Pôle emploi](#).

Social security contributions:

In these cases, an A1 form submitted by the artist resident in Germany or the posting organisation confirms that social security contributions are to be paid in Germany and not in France.

However, in order to comply with French labour regulations, some contributions are still payable for employed performing artists or technicians in France since the activity is carried out in France. These are as follows, depending on where the employer is based:

- Employees posted by a company based in Germany: contributions to the wage guarantee scheme ([AGS](#)) must be paid.
Congés spectacles (contribution related to a special paid leave scheme for performing

security system.

Scenario 2) According to German labour law, the artist does not have to be treated as an employee, but is expected to invoice the German client as a self-employed person/freelancer (e.g. in the case of joint development of works on the independent scene).

This leads to two problems:

a) the artist wants to be treated as an employee in order to collect unemployment insurance hours and b) the artist cannot issue invoices.

Solution: In most cases, it is necessary to work with an intermediary organisation based in France that can issue invoices. In this case, the invoice sent to the German client is not issued by the artist, but by the intermediary organisation. During the temporary stay in Germany, the artist is then considered an employee of the intermediary organisation and is posted to Germany with an A1 certificate. This way, they are able to accrue hours for interrupted unemployment insurance coverage. Clients based in Germany are often unsure how to deal with this scenario, but from an administrative perspective it makes no difference whether the invoice is issued by a self-employed person or by an intermediary organisation and it should be accepted without difficulty in either case.

It is important to note that the contract is concluded between the client in Germany and the organisation based in France and not between the client based in Germany and the individual artist based in France. Due to changes in the double taxation agreement in 2015, withholding taxes are also due in Germany if the payment is made to a third party (see the section on income tax/withholding tax).

artists and technicians in connection with their potentially irregular activity with different employers) are also payable unless the employer can prove that the employee benefits from a right to paid leave that is at least equivalent to that under French law for the period of their posting to France. Cf. [Article D.7121-42 of the French Labour Code](#).

- Artist/technician based in Germany who is hired by a French organisation:
AGS, Afdas and congés spectacle must be paid.

Congés spectacles are the only contributions that benefit artists and technicians not based in France. They must [register](#) to claim these benefits. More information is available [here](#) and [here](#).

Self-employed artists/technicians based in Germany and working fully independently in France do not have to pay any contribution.

Issuance of the A1 form

In France, the A1 form is issued by the [Caisse Primaire d'Assurance Maladie](#) (CPAM).

In Germany, the A1 form is issued by different authorities, depending on the artist's insurance coverage:

1. Statutory health insurance fund (also through the Artists' Social Insurance Fund, KSK): health insurance fund.
2. Private health insurance fund: pension insurance institution (DRV Bund, DRV Knappschaft Bahn-See) or the responsible regional pension insurance fund: <http://www.deutsche-rentenversicherung.de/>
3. For individuals insured with a professional association for independent professions: Arbeitsgemeinschaft Berufsständischer Versorgungseinrichtungen e. V. (ABV): <http://www.abv.de/>

The DVKA (Deutsche Verbindungsstelle Krankenversicherung – Ausland) can answer any questions you may have regarding working in several EU Member States: [DVKA](#)

European Health Insurance Card

The European Health Insurance Card (EHIC) allows necessary medical treatment costs in another country to be settled via the patient's own health insurance fund in the country of residence (in practice, medical treatment costs may first have to be paid by the patient and are then subsequently reimbursed by the health insurance fund in the country of residence).

In France, the European Health Insurance Card (carte européenne d'assurance maladie, CEAM) must be applied for from the [Caisse Primaire d'Assurance Maladie](#) (CPAM).

In Germany, the European Health Insurance Card is only issued to persons insured with one of the statutory health insurance funds (including insurance coverage through the KSK). As the card is part of the regular health insurance card (information on the back), there is no need to apply for it separately.

Artists insured with a private health insurance fund will not receive an EHIC card. They must check whether and for what period their insurance coverage is valid in other countries.

Registration with national authorities in the case of postings using the A1 form

A posting must be registered with the national authorities of the host country.

In France, the posting of employees must be registered with the labour inspectorate via the [SIPSI](#) online platform (Article L. 1262-2-1 of the French Labour Code).

Exceptions:

Artists working in France for less than 90 days within a period of 12 consecutive months do not have to register.

<https://www.legifrance.gouv.fr/loda/id/JORFTEXT000038550186/>

In Germany, this is done through customs.

Exceptions:

Only certain professions need to register if they are posted by their employer; artists are exempt.

Further information can be found [here](#).

Working regularly in France and Germany

If artists work regularly in both France and Germany, they need to check which country is responsible for their social security coverage. Due to the coordination of social security within the EU, only one country can be responsible at a time so as to avoid double contributions.

Those who work in France or Germany but live in the respective other country should apply for an S1 form in order to be treated according to the laws of the country of residence.

Special regulations for regular cross-border commuters

If you live **in France** and Germany is responsible for your social security coverage:

You must apply for an S1 form from the statutory health insurance fund in Germany in order to be able to see a doctor in France without issue.

If you live **in Germany** and France is responsible for your social security coverage:

You must apply for an S1 form from the Caisse Primaire d'Assurance Maladie (CPAM) in France to be able to see a doctor in Germany without issue.

TAXES

- Where is income tax payable if a fee is paid for a project abroad?
- When must withholding tax be paid?
- Must value added tax be calculated and listed on the invoice?

Income tax/withholding tax

Under the double taxation agreement between France and Germany, persons working in the performing arts who are residents of one country and work temporarily in the other country may be taxed where the activity is carried out or where rights are exercised.

This applies to:

1. performances by self-employed performing artists not domiciled in the country (in France, this regulation also applies to employed performing artists),
2. non-resident employees under certain circumstances (in France: technicians and non-performing artists only)
3. sale of copyrights of self-employed non-resident artists

There are different regulations for each type of activity.

Note: The double taxation agreement between France and Germany was updated in 2015. Before 2015, it was possible to apply for an exemption if the remuneration was not paid directly to the artist but to a third party. This is no longer possible.

In contract negotiations, it is crucial to determine in advance whether the agreed fee is a gross fee (the organiser deducts withholding taxes from the fee) or a net fee (withholding taxes are not deducted from the agreed fee; the organiser pays these in addition to the fee).

Withholding tax for self-employed artists (in France this includes employed performing artists)

Performances in France

The basis for assessment is the gross remuneration (excluding taxes and social security contributions if applicable) after a flat-rate deduction of 10% for professional expenses.

Non-resident performing artists are taxed at a flat rate of 15%.

If the performer is employed directly by a French organisation, this withholding tax is deducted on

Performances in Germany

The colloquial English term for this type of taxation is "foreigner tax".

If the agreed fee is a gross fee, the fee paid to self-employed performing artists resident abroad is taxed at 15.825%; if a net fee has been agreed, this is taxed at 18.80%.

Fees paid for rehearsals are considered part of the

the pay slip; alternatively, it is calculated on the invoice of a self-employed performer or a company or cultural organisation.

It is possible to apply for an exemption in some cases:

According to Article 13b (3) of the double taxation agreement, withholding tax is not payable in France if the activity in France is supported mainly by German public funds.

<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT00031890349> (Article VIII)

Reimbursement of travel / accommodation / per diem expenses:

It is recommended that expenses on invoices be reimbursed or that lump sums that are exempt from social security contributions be withheld so that these sums are not considered benefits in kind.

<https://www.urssaf.fr/portail/home/employeur/ca-iculer-les-cotisations/les-elements-a-prendre-en-compte/les-frais-professionnels/lindemnite-de-grand-deplacement.html>

In addition, when a company invoices a French venue, it is advisable to separate the amounts for the remuneration of personnel for the activity carried out in France from any other costs (per diems, transport or production costs, etc.) in order to ensure that the withholding tax is only deducted from the remuneration for the activity carried out in France.

performance fee.

Reimbursements for actual travel and lodging expenses incurred are not included in the assessment amount. Per diems/meal allowances also generally do not form part of the basis for assessment. These are only included as part of the taxable fee if the per diems paid exceed the flat-rate amounts specified in Section 9 (4a) EstG (EUR14 for arrival/departure days or for days without overnight stay; EUR28 per day with overnight stay).

Although it is possible to deduct professional expenses to reduce the taxable amount, taxation of the net amount (deduction of professional expenses) changes the tax rate (usually 30% for artists).

Note: Where the net sum is taxed (after deduction of professional expenses), the amount of withholding tax payable depends on whether the creditor of the remuneration is a natural person or a corporation/association of individuals ([cf. Section 50a \(3\) sentence 4 no. 1 and no. 2](#)).

It is possible to apply for an exemption in some cases pursuant to the double taxation agreement:

According to Article 13b (3) of the double taxation agreement, it is possible to apply for exemption from withholding tax if the performance fee is covered by French public funds.

The application form can be downloaded at : www.formulare-bfinv.de (click on "Formularcenter" and search for "Formularnummer 010034" for the French version or "Formularnummer 010052" for the German version).

Note: The double taxation agreement between France and Germany was updated in 2015. Before 2015, it was possible to apply for an exemption if the remuneration was not paid directly to the artist but to a third party. This is no longer possible.

If no exemption is possible under the DTA, the parties involved can also check their eligibility for national exemptions:

- Artists' fees of less than EUR250 per person and performance (including rehearsal fees and flat rate payments) are not subject to withholding tax.
- If one third of the fees paid to groups that perform together (at least 2 people, but the number is disputed) are subsidized by either French or German public funding bodies, these fees are not taxable in Germany (known as the "Kulturorchestererlass", i.e. cultural orchestra regulation). The organiser must apply for a tax exemption prior to the performance.

In most cases, the organiser based in Germany takes care of the exemption application by requesting power of attorney (proxy) from the artist based in France.

More details about the procedure can be found [here](#).

Taxation of employees (in France: for technicians and non-performing artists only)

According to Article 13 of the double taxation agreement between France and Germany, employees resident in one country who work temporarily in the other are taxed in the country where the activity is carried out.

However, if the following cumulative conditions are met, they are not taxed in the country where the activity is performed, but in the country where they reside:

- The stay in the other country does not exceed 183 days per tax year.
- The remuneration is paid by an employer who is not based in the country in which the activity is carried out.
- The remuneration costs are not borne by a permanent establishment of the employer in the country in which the activity is performed.

The following regulations apply if withholding tax is payable:

The general rule for salaried employees applies if withholding tax is payable in **France** on payments made to technicians or non-performing artists.

Basis of withholding tax: taxable net amount (excluding taxes and social security contributions, if any), after deduction of 10% for professional expenses.

Withholding tax is calculated in stages at rates of 0%, 12% and 20%, depending on the amount of income (when working in the DOM – French Overseas Territories, rates of 8% and 14.4% apply to salaries paid to non-residents).

More information:

www.impots.gouv.fr/international-particulier/questions/comment-declarer-mes-traitements-salaires-et-pensions-et-comment

There are two different procedures in **Germany**: flat-rate taxation vs. standard taxation.

In principle, income tax is deducted according to the standard procedure (Section 38 ff. EstG) for artists who are resident abroad but employed in Germany. However, standard taxation is relatively costly for both the employer and the artist (especially in the case of short-term employment: the artist must submit an application to the competent tax office of their place of business in order to obtain a certificate for the relevant tax class; the employer must then determine the specific amount of income tax (if the employer does not have any information on the tax class, income tax is deducted in accordance with tax class VI)).

Artists may therefore also opt for flat-rate taxation. The flat tax amounts to 20% of the artist's income. Earnings (basis of calculation) include all income received by the artist. Deductions are not permitted.

Withholding tax for authors' rights (sale of copyrights)

Copyright sales are also subject to withholding taxes; however, according to the double taxation agreement (Article 15), an exemption can be applied for in Germany or used in France.

No withholding tax is levied **in France** (or rather, the tax is levied in Germany) unless the artist has a permanent business establishment in France to which the remuneration can be attributed.

https://www.impots.gouv.fr/portail/files/media/10_conventions/allemande/allemande_convention-avec-l-allemande-impots-sur-le-revenu-et-sur-la-fortune_fd_1721.pdf Article 15 (1)
<https://www.legifrance.gouv.fr/jorf/id/JORFTEXT00031890349> Article XI

In France, the client requires a certificate indicating the artist's tax residence in Germany.

Artists resident in Germany must request validation of this certificate from the competent tax office. The template can be downloaded at www.formulare-bfinv.de (click on "Formularcenter" and search for "Formularnummer 034452", available in German and French): [Cerfa 5000](#) (certificate of residence) and [5003](#) (application for reduction of withholding tax on royalties).

Boxes I, II and III of this document must be completed by the artist. Box IV must be completed by the German tax authority. Box V must be completed by the French tax debtor.

The 5003 form must be attached:

Boxes I, II and IV of this document must be completed by the artist. Box III must be completed by the French tax debtor.

In Germany, taxes can be reduced to 0% if the artist or the client (with power of attorney from the artist) applies for and obtains an exemption from the tax authorities of the country in which the client resides.

This is done by completing the procedure outlined in Section 50a EstG in Germany.

In Germany, the client can declare the remuneration paid for author's rights by means of the recording procedure (KMV) if it falls below a certain threshold.

If the amount is above the threshold, a formal application is required and the procedure is more cumbersome than the recording procedure. The application form must be countersigned by the French tax authorities to confirm that the recipient of the remuneration is a French tax resident. The application form can be downloaded at www.formulare-bfinv.de (click on "Formularcenter" and search for "Formularnummer 010012" for the French version or "Formularnummer 010010" for the German version).

Value-added tax

Artists need to check the following regarding **value-added tax** (VAT):

Where is the VAT collected?

Who is responsible for paying it?

Different regulations apply to the sale of artworks, the transfer of copyrights and what are known as miscellaneous services such as performances.

The following basic rules apply to miscellaneous services such as performances:

- The reverse charge procedure applies to business-to-business transactions (B2B), i.e. the recipient of an invoice must pay the VAT rather than the invoicing party. Both parties must have an international VAT identification number. Any company registered in the EU (including non-profit associations or self-employed persons exempt from VAT) can apply for a VAT identification number.

The VAT is paid directly by the recipient of the services.

The artist or organisation issuing the foreign invoice does not charge VAT but issues an invoice including the phrase "reverse charge". However, the service provider must submit a European declaration of performance to the competent tax authorities by registering the amount invoiced for the services and the VAT number of the customer in an online portal

For French businesses: <https://www.douane.gouv.fr/service-en-ligne/declaration-europeenne-de-services-des>

For German businesses:

https://www.bzst.de/DE/Unternehmen/Umsatzsteuer/ZusammenfassendeMeldung/zusammenfassende_meldung_node.html#js-toc-entry4

- The OSS procedure is used if the recipient of the service is not a business. For more information on this procedure, you can consult the following pages for [France](#) and [Germany](#).
- If the company performing the services is not entitled to charge VAT: the transaction does not fall within the scope of the tax and the service must thus be calculated excluding VAT.

France

If the French recipient is not subject to VAT: besides the so called "OSS procedure", the German artist or the company can register online with the French administrative authority or appoint an authorized representative. The appointment of an authorized representative does not release the company from its responsibilities with respect to the tax authorities.

<https://www.impots.gouv.fr/portail/node/12880?!=en>

Germany

Detailed information on the VAT rules applicable in Germany can be found [here](#) (in German and English).

VISA AND STAY

- Does the planned entry into the country in question require a visa?
- Does the planned activity require a national work permit or similar?

Based on the EU treaties guaranteeing **freedom of establishment, freedom to provide services and free movement of workers**, EU citizens do not need a visa or work permit for short or long stays in France or Germany.

Non-EU citizens residing in Germany or France

To France

In principle, non-EU citizens living in Germany who hold a long-term visa or a residence permit issued in Germany and want to work in France do not need an entry visa or work permit if their stay does not exceed 90 days within a period of 180 days.

More detailed information on the situation in France can be found on the [MobiCulture](#) website, which also offers a downloadable guide on visas and residence permits. You can also use the [visa assistant](#) on the official "France-visas" portal to check the regulations applicable to your situation and/or contact MobiCulture.

To Germany

Non-EU citizens who want to work in Germany may need an entry visa and/or a national work permit, even if they are already living in France and hold a long-term visa or a residence permit issued in France. This depends on the length of stay and the type of activity.

More detailed information on the situation in Germany can be found [here](#) on the touring artists [website](#).

TRANSPORT AND CUSTOMS

- What arrangements must be made for the transport of musical instruments, works of art, equipment, etc. to another customs territory?
- What documents are required?

As of 1 January 1994, the European Union has had a **common customs law** based on what is known as the Customs Code. This code provides for **free movement of goods within the EU customs territory**, meaning that works of art, musical instruments and stage equipment may be transported within the EU customs territory **without the need for customs formalities**. It is important to remember that **Switzerland** is not part of the EU customs territory and that customs formalities must be observed when crossing the Swiss border, even when just transiting through Switzerland.

Some regions and territories belonging to France and Germany are also **not part of the EU customs territory**.

Exceptions in France

The French overseas departments (**Martinique, Mayotte, Guadeloupe, Réunion and French Guiana**) are part of the EU customs territory but not part of the EU VAT territory.

Exceptions in France regarding the customs territory:

The following French territories are not part of the EU customs territory: **St. Pierre and Miquelon, New Caledonia, French Polynesia, Wallis and Futuna and the French Southern and Antarctic Lands**.

The same customs procedures apply when entering the EU from these territories as when entering from non-EU countries. As a rule, the goods being transported must be declared and, if applicable, customs duties and taxes must be paid on goods purchased outside the EU.

However, if the value or quantity thresholds and allowances specified per traveller are not exceeded, only import VAT and any applicable excise taxes will need to be paid.

An "ATA Carnet" document is required to transport material required for a performance from or to

Exceptions in Germany

German administrative locations that are not part of the EU customs territory include the **island of Helgoland** and the **enclave of Büsingen am Hochrhein**.

Information on "Travel and transport beyond EU borders" can be found [here](#) on the touring artists website.

Another exception in Germany is the Cultural Property Protection Act (KGSG): cultural goods such as works of art or musical instruments that meet a certain age or value threshold are subject to export licensing and require a special export license under EU law for transport within the EU internal market. More information can be found [here](#).

these territories. This is an international document for the temporary admission of goods that can be used to facilitate and complete a number of customs procedures and exempt the goods from duties or taxes during the customs clearance process.

Please refer to the French customs authorities' website for more information about the ATA Carnet: <https://www.douane.gouv.fr/fiche/carnet-ata-admission-temporairetemporary-admission>.

ADDITIONAL INSURANCE

Do additional insurance policies have to be taken out for activities abroad?

Other professional insurance policies

In general, artists, creatives and event organisers must decide which risks they can and want to cover: professional insurance policies include professional liability insurance, organiser liability insurance, as well as private health insurance, accident insurance and occupational disability insurance. Some of these insurance policies are valid throughout Europe or even worldwide. The geographical scope of the insurance coverage must be adapted to the risk. This means that your insurance policies may need to be adjusted accordingly if you are working temporarily in France or Germany. If you have already taken out insurance, **the policy should be reviewed with a broker or insurance agent and extended if necessary for worldwide coverage.**

Accident insurance

Employed artists or technicians posted to **France:** **Germany**

In the event of an accident at work during a posting, the accident must be reported directly to the insurance fund that manages occupational accidents in Germany. You will also need to notify your employer and the insurance fund of any related absence from work. The insurance fund will then issue a DA1 document in order to be able to claim reimbursement for any health care costs incurred.

Employed artists or technicians employed directly in France:

If the artist is employed directly in France and is still subject to German social security legislation (multiple employment situation), the occupational accident must be reported directly to the German insurance fund.

If the social security contributions are paid in France, the employer in France must report to accident to the CPAM.

Employees are automatically covered by accident insurance in Germany.

INFORMATION POINTS FOR PROBLEMS REQUIRING EUROPEAN ARBITRATION

SOLVIT: https://ec.europa.eu/solvit/index_en.htm

ECAS (European Citizen Action Service): <https://ecas.org/>

European Small Claims: https://europa.eu/youreurope/business/dealing-with-customers/solving-disputes/european-small-claims-procedure/index_en.htm

GLOSSARY

When French and German artists, producers and organisers talk to each other, they often communicate in English. They frequently use different English terms or direct translations from French or German that may not be properly understood by the other side.

Here are a few common examples:

French term	English term often used by French speakers	English term used by English speakers	English term often used by German speakers	German term
Indépendant(e)s	Independents	Freelancers, self-employed	Freelancers	Selbständige, Freiberufler
Salarié(e)s	Salaried workers	Employees	Employees	Angestellte
Contractualisation	Contractualization	Type of contract	Make a contract	Vertragsgestaltung
Assister à (un événement)	Assist (an event)	Attend, participate	Visit (an event)	Besuchen, Teilnehmen
Organiser (un événement)	Realise (an event)	Host, organize, arrange	Organise, promote	Veranstalten
Cachet, rémunération	Cachet, remuneration, retribution	Artist fee, remuneration	Fee, payment, honorary	Das Honorar
Taxe sur la valeur ajoutée (TVA)	VAT	VAT (value-added tax)	VAT	Umsatzsteuer (USt.), Mehrwertsteuer (MwSt.)
Numéro de TVA intra-communautaire	International VAT ID number	International VAT ID number	International VAT ID number	Internationale Umsatzsteuer-Identifikationsnummer (USt.-ID-Nr.)

Retenue à la source		Withholding tax, source tax	Foreigner's tax	"Ausländersteuer", Quellensteuer, Abzugssteuer
La création, l'oeuvre	Creation			Die Werkschaffung
Le télétravail		Working from home, remote work	Home Office	Das Home Office
Le détachement	Detachment	Posting		Die Entsendung
L'association	Association	Non-profit association		Der Verein
La facture		Invoice, bill		Die Rechnung

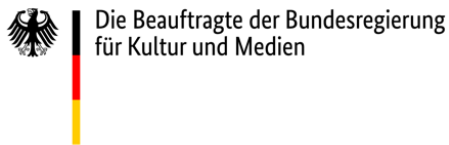
A project supported by the Grand Est Region



Realised by



touring artists is a joint project of the Internationale Gesellschaft der Bildenden Künste (IGBK), the International Theatre Institut – Center Germany (ITI), the Dachverband Tanz Deutschland (DTD) and SMartDe – Netwerk für Kreative, supported by the Federal Government Commissioner for Culture and the Media (BKM).



mobiculture

MobiCulture is supported by the French Ministry of Culture.



Cultuurloket is supported by:



With the communication support of On the Move.

**ON
THE
MOVE**