

Contract negotiation checklist and tips – fees and taxes for artists performing internationally

Does the contract include information

→on the net or gross fee?

→on reimbursement of travel costs and accommodation?

→on the exploitation and resale of royalty rights and on the compensation payable for these?

For performing artists

→How will the foreign tax be handled? Who is responsible for it and who will deal with it? Whenever possible, negotiate that the tax will be added on to the fee.

→Ask: which certificates might be useful? With a public benefit certificate, for example, additional levies and taxes can be avoided in some countries.

→In the case of an interdisciplinary company/collective: is there income from mixed activities – creation of artistic work and performance of such work? Please be aware of the possible impact on taxation!

For visual artists

→What does the contract state about commission on gallery sales?

→Where is the sale going? What is the customer's status? This determines whether and where the value added tax is to be paid.

→ In the case of an interdisciplinary company/collective: is there income from mixed activities – creation of artistic work and performance of such work? Please be aware of the possible impact on taxation!

Important: If in doubt ask direct and specific questions beforehand!