



# BILATERAL CHECKLIST FOR TEMPORARY WORK IN FRANCE AND BELGIUM

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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 Belgium 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.

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## STATUS OF THE ARTIST, CONTRACTS AND SOCIAL SECURITY

The “status” of the artist, social security and contract design can be **challenging** when working cross-border between France and Belgium.

### 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 Belgium can work as independent workers in France**. Indeed, according to the principle of freedom of movement for European workers within the EU, residents in a European country can depart from the principle of "presumption of employee status" in the performing arts sector if they are recognized as service providers established in another state in the European Economic Area where they habitually provide similar services and come to work in France as independent workers on a temporary basis.

Cf. [Article L7121-5 of the labour code](#).

### Belgium

In Belgium, artists can be both **self-employed or employees or combine the two social statutes**.

As self-employed the contractor can **issue their own invoices** and make use of an VAT identification number.

Belgium **employees** can be hired directly or work through an interim office. Specifically for the cultural sector there are Interim Office for Artists.

Another option is the 1bis-system. Specifically designed for those people who create artistic activities but cannot work through a labour-contract, the 1bis-system has been created. This system is for when the essential criteria of an employment contract cannot be met. When working with the 1bis-visum there is a presumption of employment. For more information about this topic visit [our site](#).

Generally speaking, artists can be self-employed and/or employed. They can combine being an employee with being self-employed as a secondary occupation.

The decision on whether an activity must be performed as an employee or as a self-employed person is based on the condition that a labour contract can be signed. A labour contract can only be signed when the following criteria are met: to perform work, in return for remuneration and under the authority of an employer.

The presence or absence of subordination is the decisive criteria for whether someone will be a self-employed artist or not. In case of doubt or litigation the courts will look at the possibility to have the authority to direct the employee and to supervise the employee's work. This is defined on an individual basis.

It can happen that some organizations based in France don't have the information that European residents can depart from the "presumption of employee status" principle. These organizations therefore have difficulties in agreeing the Belgium-based independent performing artist invoice them. Regarding to the labour code, it can also be complicated for them to cope with this potential different contractualisation scheme within the same performances or projects, with potentially salaried artists (for example the ones residing in France) and self-employed or independent artists (for example the ones residing in Belgium), if the subordination links are in practice the same.

**Technicians in the performing arts sector** are not concerned by the "presumption of employee status". Yet, they can benefit from the intermittence unemployment insurance if they work as salaried workers. For this reason, technicians often choose to work as employees.

**Visual artists**, on the other hand, are independent workers, considered as author artists.

In conjunction with this mandatory employee status for artists and the "intermittence" unemployment insurance regime, **enterprises hiring artists or technicians** and/or organizing artistic performances in France need to fulfill the [licence d'entrepreneur du spectacle](#) declarative obligations.

**Belgian organizations posting performing artists or organizing artistic performances in France** therefore also have some declarative obligations to be done [online](#).

However, the online form being in French only, it can be particularly useful to get the help from the French partner for filling it in.

In Belgium you can have three types of employment contracts: indefinite duration, specific duration or specific and clearly defined work. In the cultural sector it is very common to work with 'taakloon'. This is the situation in which the artist is paid a certain sum for a specific job, but there is no correlation with the hours worked for the project and the amount getting paid.

In the cultural sector it is very common to work through a Sociaal Bureau voor Kunstenaars (SBK) - an Interim Office for Artists (SAA). It is a specific type of temporary work. When an artist works through a SBK it is as an employee. [Link](#)

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

### Temporary work in France/Belgium

According to the general rules when working in a different Member State, you would be subjected to the social security system of the Member State where you perform your work. However, there are exceptions to this country-of-employment rule, called “posting” and “simultaneous employment”.

When **temporarily working** in France or Belgium, it can be that you **remain under the social security coverage of the “sending State” (or Home Country)**, with the **A1 form certifying this**.

It is therefore not necessary to register with the other country’s social security system.

The following conditions for posted employees must be met:

- You are sent abroad by your employer to perform a well-defined task
- For a limited time (max. 24 months)
- While you remain under the authority of your employer (a limited delegation of authority to a party in the Work State is possible)
- You are already subjected to the social security of the Home State before posting for at least one month.

Conditions for self-employed workers:

- You post yourself abroad to perform a well-defined task
- For a limited time (max. 24 months)
- You have been carrying out your activity for at least 2 months
- When you return to your Home State you have the necessary means to carry on your activities.

In addition, the temporary salaried worker will in certain situations have to comply with the minimum compulsory provisions of the labour law of the other State in which he/she will be working.

#### France

Artist based in Belgium who temporarily works in France.

According to the principle of unity of applicable legislation, **only one social security system can be in place at a time** within the EU. An artist who is based in Belgium and works temporarily in France is not necessarily subject to French social security. To confirm that the artist is subjected to Belgian social security contributions and cannot therefore be subject to contributions in France, the **A1 form** has to be applied for and shown to the client based in France.

The following situations can occur in the cultural sector for a limited period of 24 months:

#### Belgium

Artist based in France who temporarily works in Belgium.

According to the principle of unity of applicable legislation, **only one social security system can be in place at a time** within the EU. An artist who is based in France and works temporarily in Belgium is not necessarily subject to Belgian social security. To confirm that the artist is subject to French social security contributions and cannot therefore be subject to contributions in Belgium, the **A1 form** must be applied for and shown to the client based in Belgium. See conditions above about posting.

The following situations can occur in the cultural sector:

1. Salaried worker, [posted by Belgium-based company](#)
2. [Independent](#) artist or technician working without subordination in France: treated as independent in France (cf. above)
3. Artist or technician based in Belgium [hired by a French organisation](#) : in this case, the risk is that the artist or technician is subject to social contributions in France (social security switches to France).  
To avoid that, the A1 form includes the situation of “simultaneous employment” or “pluriactivity” so that the social security doesn’t switch to France under certain conditions, and notably if he/she works at least for 25% of his/her activity in Belgium. Social contributions are therefore to be paid in Belgium by the French organization. If the contributions are however paid in France by the France-established employer, the artists should request the **portable document U1**. It is a statement of the periods to be taken into account for their unemployment benefits in Belgium. The U1 form is issued by the [Pôle emploi](#).

#### Social contributions:

In these situations, an A1 form provided by a Belgium-based artist or organization posting him/her confirms that the social contributions have to be paid in Belgium and not in France.

Yet, in order to comply with the French labour regulations, since the activity takes place in France, some contributions are still to be paid in France for salaried performing artists or technicians. They are the following according to the place of establishment of the employer:

- Salaried worker, posted by Belgium-based company:  
Contribution to the salary guarantee scheme ([AGS](#)) is due.

1. Salaried worker posted by a French-based company  
Consequences of posting employees: minimum Belgian labor standards apply. The most common Labour Conditions in Belgium in the cultural sector can be found back: [FOD WASO](#)
2. Independent artist or technician working without subordination in Belgium: treated as an independent in Belgium.
3. Artist or technician based in France hired by a Belgium organisation.  
In this case, the risk is that the artist or technician is subject to social contributions in Belgium.  
Because the artist carries out a lot of cross-border work, it is possible that the artist falls under the regime of the “simultaneous employment”. In this case the artist must meet certain conditions (the artist must carry out at least 25% of his or her activities in France) and have an A1 form marked "simultaneous employment". In this case, the artist will fall within the scope of French Social Security. Social security contributions must therefore be paid in France by the Belgian organization.  
If the contributions are however paid in Belgium by the Belgium-established employer, the artists should request the portable document [U1](#). It is a statement of the periods to be taken into account for their unemployment social security benefits in France (note : only 6 hours per day will be taken into account by [Pôle emploi](#) for artists).

Congés spectacles (contribution related to a specific paid vacation system for performing artists and technicians, linked to their potential irregular activity with different employers) are also due unless the employer can prove that the employees benefit, for the period of posting to France, from their rights to paid leave under conditions at least equivalent to those provided for by French legislation. Cf. [article D.7121-42 of the labor code](#).

- Artist/technician based in Belgium hired by a French organization: AGS, Afdas and Congés spectacle are due.

Congés spectacle are the only contributions artists and technicians not residing in France can benefit from. They have to [register](#) in order to do so. More information is available [here](#) and [here](#).

N.B: No contribution is due in France from independent artists/technicians based in Belgium working without subordination in France.

## Issuance of the A1/U1 forms

**In France**, the A1 form is issued by the [Caisse Primaire d'Assurance Maladie](#) (CPAM) and the U1 form is issued by [Pôle emploi](#).

**In Belgium**, the A1 form for employees is issued by the Rijksdienst voor Sociale Zekerheid (Social Security): [https://www.socialsecurity.be/site\\_nl/employer/applics/gotot/index.htm](https://www.socialsecurity.be/site_nl/employer/applics/gotot/index.htm)

For **self-employed** it is issued by the Sociale Zekerheid Zelfstandige Ondernemers (Social Security for independent workers) through this link: [https://www.socialsecurity.be/site\\_nl/employer/applics/rsvz\\_A1/index.htm](https://www.socialsecurity.be/site_nl/employer/applics/rsvz_A1/index.htm)

In Belgium, you can apply for the U1 form from here: <https://www.rva.be/nl/kantoren?search=#results>



## European Health insurance card

The European Health Insurance Card allows that the person in question does not have to pay directly for the medical treatment in the other country. The person will be billed to one's own health insurance in the home country.

In **France**, it's necessary to apply for the European Health Insurance Card (carte européenne d'assurance maladie, CEAM) from the [Caisse Primaire d'Assurance Maladie](#) (CPAM).

When living in **Belgium** you have to be affiliated with a health insurance fund. The European Health Insurance Card (EHIC) can be obtained through one of those health insurance funds. You have to apply for it and it is only valid for two years.

## Declarations to national authorities when posting of salaried or self-employed workers

In **France**, a posting of salaried workers has to be declared to the labour inspection authorities via the online platform [SIPSI](#).

Exceptions:

Artists who work in France for less than 90 days in 12 consecutive months don't have to be declared. <https://www.legifrance.gouv.fr/loda/id/JORFTEXT000038550186/>

In **Belgium** for **employees**:

- Posted employee's employment contract remains unchanged
- Secondment contract is concluded between seconded employee and employer of Temporary State
- Liaison person (unless exempt from Limosa declaration)

LIMOSA declaration

The obligation of the LIMOSA notification applies to all employees who are temporarily or partially employed in Belgium by a non-Belgian employer. [https://www.international.socialsecurity.be/working\\_in\\_belgium/](https://www.international.socialsecurity.be/working_in_belgium/)

Exceptions:

Artists of international renown are exempted provided that their stay in Belgium required for these activities does not exceed 21 days per quarter. This exemption also applies to their supervisors who are needed for the spectacle and who come to Belgium as employees.

The employer needs to declare the artists at the [Social Security Office](#).

## Working regularly in both France and Belgium

When working regularly in both France and Belgium, artists need to check which country is responsible for social security. According to the EU coordination of social security, only one country can be responsible, never two or more at the same time. That way, double contributions are avoided.

If you work in France or Belgium, but live in the other country, you should request a S1 form in order to have access to care and reimbursement in the country of residence. You will thus be reimbursed for medical care in accordance with the regulations of that country.

If you live in **France**, but Belgium oversees your social security:

You must request document S1 or E106 from your health insurance fund. This document gives you access to care and reimbursements in your country of residence. You will then be reimbursed for medical care in accordance with the regulations of that country.

[For more information in French](#)

If you live in **Belgium**, but France oversees your social security:

You must request a S1 form at the French [Caisse Primaire d'Assurance Maladie](#) (CPAM) to be able to receive medical cover in Belgium like a resident.

<https://www.cleiss.fr/reglements/s1.html>

## Resources

“Ultimate Cookbook for Cultural Managers - Social Security in an International Context Update 2021” by [EFA](#) and [Pearle\\*](#) - [Live Performance Europe](#) : <https://www.pearle.eu/publication/the-ultimate-cookbook-for-cultural-managers-social-security-in-an-international-context-update-2021>

Links for Belgium:

For further information in Dutch: <https://cultuurloket.uat.wijsproject.be/kennisbank/internationale-mobiliteit/tewerkstellen-van-een-eu-burger>

For further information in French: <https://emploi.belgique.be/fr/themes/international/detachement>

## TAXES

- If a fee is paid for a project abroad – where is the income tax incurred? When must withholding tax be paid?
- Must value-added tax be calculated and shown on the invoice?

### Income tax/withholding tax

In the bilateral taxation agreement between France and Belgium there is no specific article concerning the performing artists. Therefore, we must look at the general rules for salaried or independent workers according to the type of remuneration. These rules can be found back in articles 4, 7, 8 and 11.

Belgium source: France- Belgium (Gecoördineerde tekst) *Overeenkomst tussen België en Frankrijk tot voorkoming van dubbel belasting en tot regeling van wederzijdse administratieve en juridische bijstand inzake inkomstenbelastingen*. The treaty can be found in [Dutch](#) and in [French](#) at the Belgium administration portal.

French source: The treaty can be found in French on the French fiscal administration portal [www.impots.gouv.fr](http://www.impots.gouv.fr) : [https://www.impots.gouv.fr/portail/files/media/10\\_conventions/belgique/convention\\_belgique\\_cml.pdf](https://www.impots.gouv.fr/portail/files/media/10_conventions/belgique/convention_belgique_cml.pdf)

The following articles are of importance:

- 1) Self-employed performing artists and technicians/non-artistic self-employed workers (articles 4 and 7)
- 2) Salaried performing artists and technicians/non-artistic salaried workers (article 11)
- 3) Sales of authors' rights/copyrights (article. 8)

It is worth mentioning that there is not a specific rule concerning performing artists in the Treaty except art. 7§2. To be noted as well : the commentary that is found back in [Frankrijk - Circulaire Circ. 920 d.d. 18.08.1966](#).

Nevertheless, a new treaty with an article concerning performing artists has been signed but is not yet in force. For more information, please refer to the following source:

<https://eservices.minfin.fgov.be/myminfin-web/pages/fisconet/document/b5d4c5f2-d1b5-41ff-aab6-320751732174>

### Different scenarios

#### For France Self-employed (Art. 7)

Unless the Belgium-based self-employed artist or performing arts' technician benefits from a fixed installation in France, his/her remuneration for the activity led in France is taxable in Belgium.

This only concerns professional entertainers who perform in public during events organized by themselves or on their own behalf, i.e. when they receive the receipts for their own benefit, pay the

#### For Belgium Self-employed (Art.7)

(Note: this situation wouldn't in practice occur for performing artists, according to the "presumption of employee status" which applies in France to them)

Starting point:

Belgian income is taxable in Belgium if the beneficiary makes regular use of a fixed installation in Belgium.

Exempt from Belgian withholding tax if the French

costs of the show and personally bear all the risks, or when they participate in a share determined by contract in the profit or loss of the operation (BOI-INT-CVB-BEL-10-20 n°30 and 40).

For these artists, the tax is exclusively due in the State where his/her fixed professional establishment is located.

### Belgium established self-employed worker who does not meet the above criteria

When the artist's services are remunerated by a fixed sum agreed in advance or by a percentage of receipts, the income is taxable under the conditions set out in Article 11 of the Convention (as if the artist was employed).

### Belgian worker salaried in / posted to France

The general rule is that the remuneration taxed as wages and salaries is taxable only in the State where the professional activity, which is the source of the income, is carried out (Conv. Article 11, 1).

If directly hired by a French organization, the remuneration is only taxable in France. (article 11, 1.).

If the Belgium-based salaried worker is posted in France by a Belgian employer, the remuneration is only taxable in Belgium if all of the following three conditions are met:

- the salaried worker is temporarily staying in France for one or more periods not exceeding 183 days during the calendar year;
- the remuneration for the activity carried out during this stay is supported by an employer established in Belgium;
- the activity is not led at the expense of a permanent establishment or a fixed installation of the Belgium-based employer, located in France. (article 11, 2. a)).

### If the remuneration is taxable in France via withholding taxation:

> Basis for assessment and rate of withholding tax  
- For performing artists:

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

resident himself/herself performs in the audience during the performance organized by him/her on his/her own account.

On own account means the following:

- When they receive the receipts for their own benefit
- Paying the costs of the show
- And personally bear all risks (or if they have a contract to make a certain contribution to the profit/loss of the show).

In all other cases, the income is taxable under Article 11.

Entrepreneurs or organizers of screenings are taxable under Art.4.

### Employed in Belgium (art. 11)

The French artist/technician worker employed in Belgium (including as a self-employed person) is taxed in Belgium.

The French artist/technician employee/self-employed **is not taxed** in Belgium if the following cumulative conditions are met:

- the person concerned stays in Belgium for a maximum of 183 days in the course of one calendar year;
- the wages are borne by an employer established in France;
- the work performed is not at the expense of a permanent establishment or fixed installation in Belgium at the disposal of the French employer.

The artist must provide the Belgian organizer with an attestation to this effect. This attestation must be issued by the tax authority of his/her country and must confirm that:

- the artist is a resident of the country concerned.
- his professional income is considered as remuneration.
- the artist will be taxed on the income in that country.
- it will inform the Belgian tax authorities of any changes which mean that the Belgian taxpayer would nevertheless have to withhold withholding tax.

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

- For technicians, cultural professionals:

The general rule for salaried workers applies.

Basis for assessment of the withholding tax: the employer or the debtor calculates the withholding tax on the net taxable amount, after deduction of 10% for professional expenses.

The withholding tax is calculated according to the amount of the income in [increments at rates of 0%, 12% and 20%](#) (for an activity in the DOM - French overseas territories, 8% and 14.4% applies to salaries paid to non-residents).

> Method

The withholding tax must be applied upon payment of sums owed by the debtor.

If directly hired by a French organization, the withholding tax is deducted on the salary sheet. Or it is calculated on the invoice issued by a self-employed artist or by a cultural organization if applicable.

The payment of the withholding tax must be made by the tax office located in the debtor's place of establishment no later than the 15th of the month following the payment of the sums involved, accompanied by a declaration of the withholding tax (n° 2494).

> Reimbursement of travel/accommodation/per diems

It is advised to reimburse the expenses on invoices or respect the per diems amounts exempted from social contributions, so that these sums are not considered as a benefit in kind.

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

Moreover, if a company invoice to a French venue, it is advised to split the sums for the remuneration of the staff for the activity led in France from the rest (per-diems, transportation or production costs, etc.) so that the withholding tax, if due, is only applied to the remuneration for the activity taking place in France.

If the remuneration is taxable in Belgium via withholding taxation:

> Rate of withholding tax

For foreign performing artists, the withholding tax is 18%. It is important to note that for the amount on which the 18% rate is calculated, 3 (cumulative) corrections are taken into account:

- Production costs may be deducted.

- The Belgian performer must add the amounts he pays for travel expenses, hotel expenses and catering costs to the buy-out price of the foreign performing artist. It is not important to whom he pays these costs (to the artist himself or to the foreign company).

- Lump sum deduction per foreign artist: per day on which the foreign artist performs (not rehearses) a lump sum can be deducted from the gross amount of the buy-out fee:

- for the first day: 400 euros;

- from the second to the tenth day: 100 euro;

- a maximum of 10 calendar days per year for the same artist.

Income of performing artists non-residents should be included in statements 325.30 and on individual sheets 281.30.

## Withholding tax for authors' rights (sale of copyrights)

According to the article 8 of the bilateral taxation agreement between France and Belgium, withholding tax doesn't apply to the **sale/licensing copyright**. The taxation is due only in the country of residence, unless the artist benefits from a fixed installation in the other country, to which the remuneration is linked.

French version:

[https://www.impots.gouv.fr/portail/files/media/10\\_conventions/belgique/convention\\_belgique\\_cml.pdf](https://www.impots.gouv.fr/portail/files/media/10_conventions/belgique/convention_belgique_cml.pdf) Article 8 (1)

In **France**, the client needs a tax residence certificate from the artist in Belgium.

The Belgium-based artist has to validate a 5000-form from his/her local tax office.

The form and a notice can be found here:

<https://www.impots.gouv.fr/portail/formulaire/5000-sd/attestation-de-residence-destinee-administration-etrangere>.

Frames I, II and III of this document have to be filled in by the artist. Frame IV has to be filled in by the Belgian fiscal administration. Frame V has to be filled in by the French debtor.

The 5003-form has to be added:

<https://www.impots.gouv.fr/portail/formulaire/5003-sd/demande-de-reduction-de-la-retenue-la-source-sur-redevances>

Frames I, II and IV of this document have to be filled in by the artist. Frame III has to be filled in by the French debtor.

On the **Belgian** side, the individual is exempt from tax on royalties.

Conditions : being a resident in France and not having any establishment in Belgium.

The following procedure has to be followed: Form 276R has to be filled in by the local tax office. This form is handed over to the debtor. For more information:

<https://eservices.minfin.fgov.be/myminfin-rest/finform/public/pdf/2430>

<https://finances.belgium.be/fr/entreprises/international/remboursement-precompte-mobilier#q1>

(FR)

## Value Added Tax

With regard to value added tax (VAT), artists and cultural organisations should pay attention to the following points:

- Where is the VAT due?
- Who is responsible for paying it?

There are different rules for the sale of works of art, transfers of copyright or performing arts services. For performing arts services, the following basic rules apply:

- If the recipient of the services is a taxable person ("Business-to-Business" - B2B), the reverse charge mechanism applies, i.e. the recipient of an invoice must pay the VAT instead of the invoicing party. Both parties must have an international VAT identification number. Any business registered in the EU (including non-profit organisations or self-employed persons who are exempt from VAT) can apply for a VAT identification number.

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

The foreign artist or organisation does not charge VAT, but issues an invoice stating "reverse charge". On the other hand, the European service provider must file a European Services Declaration (EVD) with its tax authority by registering the amount of the service and the intra-Community VAT number of the client on an electronic portal.

For organizations established in France: <https://www.douane.gouv.fr/service-en-ligne/declaration-europeenne-de-services-des>

For organizations established in Belgium:

[https://financien.belgium.be/nl/ondernemingen/btw/aangifte/intracommunautaire\\_listing](https://financien.belgium.be/nl/ondernemingen/btw/aangifte/intracommunautaire_listing)

- If the recipient of the service is not a taxable person: the so-called OSS ("one stop shop") procedure, in force since July 2021, can be applied.

More information on this procedure to simplify the procedures in this situation can be found on the following [pages](#) for France.

If the recipient of the service is not a taxpayer in France: apart from the so-called OSS procedure, the Belgian company can identify itself online to the French administration or appoint an agent (while remaining liable to the tax administration).

<https://www.impots.gouv.fr/portail/internationalenbusiness/value-added-tax?l=en>

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

For Belgium

<https://www.cultuurloket.be/kennisbank/btw-internationaliteit/nieuwe-btw-regeling-e-commerce>

<https://financien.belgium.be/nl/E-services/Intervat/oss>

- If the service provider is not subject to VAT: the transaction does not fall within the scope of the tax and the service must therefore be invoiced exclusive of tax.

For more information about VAT in Belgium: <https://www.cultuurloket.be/index.php/kennisbank/btw-basisprincipes/wat-btw>

## WORK PERMIT, VISA AND RESIDENCY PERMIT

### European Union citizens

**EU citizens** do not need a visa for France or Belgium, for either a short or long stay based on the EU treaties that guarantee **the freedom of establishment, the freedom to provide services and the freedom of movement for workers**.

Specifically for Belgium:

The French artist may stay in Belgium for a maximum period of three months. The worker who wants to stay and work for more than three months in Belgium will have to start a residence procedure as a job-seeker or as an employee. It must be real and actual work.

After the three months the worker applies to the municipality of the place of residence for an Appendix 19. The employee will have to submit a declaration of employment to the municipality. After verification, the municipality will register the person in question in the foreigners' register.

### 'Third-country nationals' residing in France or Belgium

Specifically for Belgium:

Obtaining a working permit and the residence permit are subject to various rules relating to the submission of the application and substantive conditions. These conditions are sometimes set by the federal government (stay permit), sometimes by the region (work permit).

#### To France

If the artist already lives in **Belgium** with a long-term visa or residence permit issued in Belgium, third-country nationals who want to work in France are normally exempt from a visa if their stay doesn't exceed 90 days within any period of 180 days.

For more detailed information on the situation in France, read MobiCulture's [section on this topic](#) where a guidebook on visas and residency permits can be downloaded. You can also check the "France-visas" official portal "[visa wizard](#)" and/or contact [MobiCulture](#).

#### To Belgium

If they already live in **France** with a long-term visa or residence permit issued in Belgium, third-country nationals who want to work in Belgium are normally exempt from a visa if their stay doesn't exceed 90 days within any period of 180 days.

For more information about this topic, you can check out the site of [Cultuurloket](#) and the Belgium government website:

[https://diplomatie.belgium.be/nl/Diensten/Naar Belgie komen/Visum Voor Belgie](https://diplomatie.belgium.be/nl/Diensten/Naar_Belgie_komen/Visum_Voor_Belgie) (NL)



## TRANSPORT AND CUSTOMS

- What has to be arranged for the transportation of musical instruments, equipment etc. to another country?
- Which documents are needed?

Since January 1st, 1994, the European Union has had a **common customs law** that is based on the so-called customs code. According to this code, **the movement of goods within the customs territory of the EU is essentially free**. Art, musical instruments and stage décor may be transported within the EU customs territory **without having to consider customs formalities**.

Note that **Switzerland** is not part of the EU customs territory and customs formalities need to be considered, also in the case of a transit transport through Switzerland.

Some places and territories that belong to France are **not part of the EU customs territory**.

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

Exceptions in France regarding the customs territory:

In France, the following territories are not part of the EU customs territory: **Saint Pierre and Miquelon, New Caledonia, French Polynesia, Wallis and Futuna** and **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.

The transportation from or to these territories of the required elements for the production of a show implies the use of an "ATA carnet" which is an international document for the temporary admission of goods that facilitates customs operations and exempts the goods from duties or taxes.

For more information on the ATA carnet: <https://www.douane.gouv.fr/fiche/carnet-ata-admission-temporairetemporary-admission>.

The whole of **Belgium** is part of the EU customs territory.

Information on 'Transport beyond EU borders' is provided by the following institutions:

For Flanders by [Flanders Trade](#) for Flanders Investment & Trade  
Koning Albert II-laan 37  
1030 Brussel  
T: +32 2 504 87 11

For Wallonia:  
<https://www.awex-export.be/fr/accueil>

Place Sainctelette, 2  
1080 Bruxelles  
T +32 2 421 82 11  
F +32 2 421 87 87

## INSURANCES

In general, artists, cultural professionals and organizations have to decide what risks they can and want to obtain coverage for: job-related insurances include professional liability insurance, organizers' liability insurance, as well as non-professional health insurance, accident insurance, and disability insurance. These insurances are sometimes valid Europe-wide or even worldwide.

Obtaining insurance for a particular risk may thus be the result of a legal obligation (e.g., strict liability, occupational accidents, and vehicular civil liability) or a contractual commitment.

The geographical scope of the insurance must be adapted to the risk. This means that insurance policies might need to be adjusted accordingly in the event of working temporarily in France or Belgium. If an insurance policy has already been taken out, **it should be reviewed and possibly expanded for worldwide coverage** together with a broker or insurance agent.

### Accidents at work

#### In France

- Salaried worker, posted by Belgium-based company:

In the event of an accident at work while being posted, the accident must be reported directly to the competent organization in Belgium. This organization will provide a **DA1 document** to be able to benefit from the reimbursement of health care.

- Artists or technicians directly hired in France:

When the artist is hired directly in France under the "simultaneous employment" or "pluriactivity" scheme (remaining under the Belgian social security coverage), the accident must be reported directly to the Belgian insurance fund.

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

In **Belgium**, employees are always protected by an automatic accident insurance.

The employee must inform the employer of his incapacity for work and provide a medical certificate.

When the artist is hired directly in Belgium under the "simultaneous employment" or "pluriactivity" scheme (remaining under the French social security coverage), the accident must be reported directly to the social organization CPAM in France. If the social contributions are paid in Belgium, the accident must be reported to the Belgium insurance company.

## INFORMATION POINTS FOR PROBLEMS REQUIRING EUROPEAN ARBITRATION

- SOLVIT: [https://ec.europa.eu/solvit/index\\_en.htm](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](https://europa.eu/youreurope/business/dealing-with-customers/solving-disputes/european-small-claims-procedure/index_en.htm)

## GLOSSARY

When French and Belgium artists, producers and venues talk to each other, they usually communicate in English. They often use different English terms or direct translations from French or Dutch that might not be understood by the other side.

We have listed the commonly used terms to help you get some clarity:

French terms	English terms often used by French speakers	English terms used by native English speakers	Dutch terms
Indépendant(e)s	Independents	Freelancers, self-employed	Zelfstandige
Salarié(e)s	Salaried workers	Employees	Werknemer Loontrekkende
Contractualisation	Contractualization	Type of contract	Contracteren/Contractant
Assister à (un événement)	Assist (an event)	Attend, participate	assisteren aan een evenement
Organiser (un événement)	Realise (an event)	Host, organize, arrange	Realiseren van een evenement
Cachet, rémunération	Cachet, remuneration, retribution	Artist fee, remuneration	Cachetregel /cachetregeling/Gagé
Taxe sur la valeur ajoutée (TVA)	VAT	VAT (value-added tax)	BTW belastingen toegevoegde waarde
Numéro de TVA intra-communautaire	International VAT ID number	International VAT ID number	Internationaal BTW nummer
Retenue à la source		Withholding tax, source tax	bedrijfsvoorheffing
La création, l'oeuvre	Creation		Creatieopdracht
Le télétravail		Working from home, remote work	Tele-werk thuiswerk
Le détachement	Detachment	Posting	detachering
L'association	Association	Non-profit association	vzw
La facture		Invoice, bill	factuur
Ressortissants de pays-tiers (à l'UE)		Nationals of Third countries	derdelandsonderdaan
Artiste du spectacle			Schouwspel artiest
Visa Schengen			Schengenvisum
Pays de résidence		Home Country or sending State	Uitzendstaat

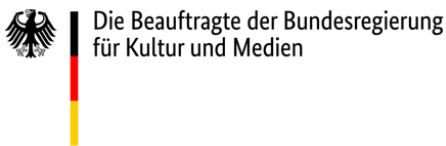
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