

0. Table of contents	2
1. Introduction	
1.1. Introductory remarks	4
1.2. List of abbreviations	5
2. Travel to Belgium	
2.1. Entering the country	6
2.2. Staying in the country	8
2.3. Leaving the country	8
3. Vehicles	
3.1. Bringing a vehicle	9
3.2. Driving a vehicle	9
3.3. Loading a vehicle	10
3.4. Driving a vehicle back home	11
4. Instruments and other equipment	
4.1. Exporting equipment from the UK	12
4.1.1. The ATA carnet	13
4.1.2. The duplicate form	13
4.1.3. The oral declaration	15
4.2. Importing equipment in the EU	15
4.2.1. The green lane	16
4.2.2. The ATA carnet	19
4.3. Re-exporting equipment from the EU	20
4.4. Re-importing equipment in the UK	20
4.5. Using wireless devices	21
5. Promotional items and mails	
5.1. Sending promotional packages to promoters	22
5.2. Bringing promotional items with you	23
5.3. Sending e-mails to promoters and other recipients in the EU	25
6. Merch and other commercial goods	
6.1. Application of the GPSR	28
6.1.1. Introduction	28
6.1.2. Determining the manufacturer of the items	29
6.1.3. Risk assessment	29
6.1.4. Safety instructions	31
6.1.5. The representative in the EU	32
6.1.6. Online sales	35
6.2. Working with a third party	35
6.3. Definitive import	36
6.3.1. General principles	36
6.3.2. Leaving the UK with the items	38
6.3.3. Bringing the items by train or airplane	39
6.3.4. Bringing the items in a vehicle	39
6.3.5. Sending the items in advance	41
6.3.6. Taking unsold items back to the UK	41

6.4. Temporary import	43
6.5. Selling items to people in Belgium	45
6.5.1. Without a legal entity	45
6.5.1.1. VAT with registration of commercial activities	46
6.5.1.2. VAT without registration of commercial activities	47
6.5.2. With a legal entity	48
7. Contingencies in case of accident, illness and various misfortunes	
7.1. Consequences for the import and export of equipment and goods	50
7.2. Insurances	51
7.3. Invoices	51
8. Receiving payments in the Eurozone	
8.1. Avoiding counterfeit money	53
8.2. Limits to the amount of money carried across the border	53
8.3. Opening a bank account inside the Eurozone	54
8.4. Receiving payments in the Eurozone in other currencies than the euro	54
8.5. Pay-to-play arrangements	55
9. Taxes related to live performances	
9.1. Artist withholding tax	57
9.1.1. Without a legal entity	58
9.1.2. With a legal entity	60
9.1.3. Differences between Belgium and other EU member states	63
9.2. VAT on provided services	65
10. Social Security for paid performances outside the UK	
10.1. General principles	66
10.2. As part of the staff of a company	67
10.3. As a self-employed individual	67
10.4. As an unemployed individual	67