

<b>0. Table of contents</b>	2
<b>1. Introduction</b>	
1.1. Introductory remarks	4
1.2. List of abbreviations	5
<b>2. Travel to Belgium</b>	
2.1. Entering the country	6
2.2. Staying in the country	8
2.3. Leaving the country	9
<b>3. Vehicles</b>	
3.1. Bringing a vehicle	10
3.2. Driving a vehicle	10
3.3. Loading a vehicle	11
3.4. Driving a vehicle back home	12
<b>4. Instruments and other equipment</b>	
4.1. Exporting equipment from the UK	13
4.1.1. The ATA carnet	14
4.1.2. The duplicate form	14
4.1.3. The oral declaration	16
4.2. Importing equipment in the EU	15
4.2.1. The green lane	17
4.2.2. The ATA carnet	20
4.3. Re-exporting equipment from the EU	21
4.4. Re-importing equipment in the UK	21
4.5. Using wireless devices	22
<b>5. Promotional items and mails</b>	
5.1. Sending promotional packages to promoters	23
5.2. Bringing promotional items with you	25
5.3. Sending e-mails to promoters and other recipients in the EU	27
<b>6. Merch and other commercial goods</b>	
6.1. Application of the GPSR	29
6.1.1. Introduction	29
6.1.2. Determining the manufacturer of the items	30
6.1.3. Risk assessment	31
6.1.4. Safety instructions	33
6.1.5. The representative in the EU	34
6.1.6. Online sales	37
6.2. Working with a third party	37
6.3. Definitive import	38
6.3.1. General principles	38
6.3.2. Leaving the UK with the items	40
6.3.3. Bringing the items by train or airplane	41
6.3.4. Bringing the items in a vehicle	41
6.3.5. Sending the items in advance	42
6.3.6. Taking unsold items back to the UK	43

6.4. Temporary import	45
6.5. Selling items to people in Belgium	46
6.5.1. Without a legal entity	47
6.5.1.1. VAT with registration of commercial activities	48
6.5.1.2. VAT without registration of commercial activities	49
6.5.2. With a legal entity	50
<b>7. Contingencies in case of accident, illness and various misfortunes</b>	
7.1. Consequences for the import and export of equipment and goods	52
7.2. Insurances	53
7.3. Invoices	53
<b>8. Receiving payments in the Eurozone</b>	
8.1. Avoiding counterfeit money	55
8.2. Limits to the amount of money carried across the border	55
8.3. Opening a bank account inside the Eurozone	56
8.4. Receiving payments in the Eurozone in other currencies than the euro	56
8.5. Pay-to-play arrangements	57
<b>9. Taxes related to live performances</b>	
9.1. Artist withholding tax	59
9.1.1. Without a legal entity	60
9.1.2. With a legal entity	62
9.1.3. Differences between Belgium and other European countries	65
9.1.4. Charging a net fee after taxes	70
9.2. VAT on provided services	71
<b>10. Social Security for paid performances outside the UK</b>	
10.1. General principles	73
10.2. As part of the staff of a company	74
10.3. As a self-employed individual	74
10.4. As an unemployed individual	74
<b>11. Copyright on songs performed in Belgium</b>	
11.1. General principles	76
12.2. All rights reserved	76
12.3. Some rights reserved	77
<b>Appendix A: older legal quotations supporting use of green lane with equipment</b>	78