

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	7
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
5. Promotional items and mails	
5.1. Sending promotional packages to promoters	21
5.2. Bringing promotional items with you	22
5.3. Sending e-mails to promoters and other recipients in the EU	24
6. Merch and other commercial goods	
6.1. Working with a third party	26
6.2. Definitive import	26
6.2.1. General principles	26
6.2.2. Leaving the UK with the items	28
6.2.3. Bringing the items by train or airplane	29
6.2.4. Bringing the items in a vehicle	30
6.2.5. Sending the items in advance	32
6.2.6. Taking unsold items back to the UK	32
6.3. Temporary import	34
6.4. Selling items to people in Belgium	35
6.4.1. Without legal personality	36
6.4.1.1. VAT with registration of commercial activities	36
6.4.1.2. VAT without registration of commercial activities	38
6.4.2. With legal personality	39

7.Contingencies in case of accident, illness and various misfortunes	
7.1.Consequences for the import and export of equipment and goods	40
7.2.Insurances	41
7.3.Invoices	41
8.Receiving payments in euros	
8.1.Avoiding counterfeit money	43
8.2.Limits to the amount of money carried across the border	43
8.3.Opening a bank account inside the Eurozone	44
9.Taxes related to live performances	
9.1.Artist withholding tax	45
9.1.1.Without legal personality	45
9.1.2.With legal personality	48
9.2.VAT on provided services	48
Appendix A: older legal quotations supporting use of green lane with equipment	50