Brexit Resources Guide



There's no doubt about it, Brexit is confusing! A lot of the things we took for granted have changed and it can be a little overwhelming. However, there is a lot of information out there if you know where to look. So, to help we've bought it all together in one place. This isn't a definitive guide but we hope it will be a useful signpost to more information.

Admin and planning

Brexit means a lot of extra admin for EU touring, particularly in the planning stages. So, you need to make sure you have the time, people and resources to take it on.

Touring to non-EU countries involves a lot of the same considerations. Check out Farnham Maltings' <u>Introduction to Working Internationally</u> webinar that looks at the admin and financial implications of working internationally, and how to determine if you're ready.

Pitfalls to avoid!

National Insurance Both employed and self-employed practitioners are liable to pay National Insurance in the EU country they work in. However, if you are only working in the EU temporarily you may be able to get a certificate or document from HMRC (often called an A1) to continue paying National Insurance contributions in the UK. Submit your application asap as some countries won't allow you to enter without this form!

Tax

You may be liable to pay tax on the income you receive from EU countries. Each country sets its own tax rules and your host will usually withhold a percentage of your fee to cover this. If the country you're visiting has a tax agreement with the UK (which many do) you can claim Foreign Tax Credit Relief when you submit your tax return.

Resources

<u>Artsadmin, LIFT & 1927</u> have created a comprehensive and easy to read guide to all things Brexit specifically for performing artists. The guide includes general information on things like tax, VAT and insurance, as well info on funding and touring green.

<u>Xtrax</u> have also developed a guide to EU touring, including a section on the how it will impact your work load and budget.

Gov.uk has more information National Insurance abroad

Gov.uk has more information on tax on foreign income

<u>Business Planning e-course</u> If you feel you need to grow your team to take on international work, check out our self-led email course designed for independent artists and small companies.

Visas

Whether you need a visa or work permit depends on the country you're visiting. Lots of countries do offer a visa waiver for artists and technical teams, with restrictions on the length of time you can stay.

Even with a visa waiver, you may still need to show documents at the border. Exactly what you need will differ from country to country.

Pitfall to avoid!

You can now only spend 90 days in any 180-day period in the EU without a visa. This includes holidays. So, make sure you check where the team have travelled to for leisure as well as work.

Resources

<u>Artsadmin, LIFT & 1927</u> have created 19 country specific guides to the most visited EU countries which include details of the visa and/ or work permit requirements for each one.

<u>Arts Infopoint UK</u> are running a series of webinars on touring to specific EU countries. You can sign up to watch live or view the recording on their website

<u>Pearle - Live Performance Europe</u> have some great free resources on their website including this *Ultimate Cookbook for Cultural Managers: Visas for Third Country Nationals*

<u>Gov.uk</u> foreign travel advice pages are a good place to check for up to date guidance and advice for UK travellers. These are updated regularly and include links to more information for small companies.

Movement of goods and equipment

To avoid paying customs tax on the import and export of goods for your performance (i.e technical equipment, costumes, set etc.) you will need to complete some paperwork.

As a minimum you will need to create a list of all the goods you are transporting, quantities, value and serial numbers, and complete <u>form C&E 1246</u>. You'll need to give this to the customs official at your point of departure.

ATA carnets are often needed if you are visiting one or more country, but not always. You can check if you need one by contacting the local customs authority. ATA carnets are not dependent on your means of travel. So, might still need one even if you transport your goods as excess baggage.

Travelling by road is one of the more complex activities post Brexit. You will need an <u>ECMT</u> <u>permit</u>. At the moment you can only make three stops within the EU, across all the countries, before you must go back to the UK.

If you're travelling with items that contain protected species or materials, such as ivory or feathers, you will need a <u>CITES permit</u>

Pitfall to avoid!

Any merchandise you intend to sell while abroad is subject to export tax. The Gov.uk website has a <u>step-by-step guide</u> on exporting goods from the UK.

Resources

<u>Artsadmin, LIFT & 1927</u> has sections on carnets and haulage, including links to companies who can assist you with these.

<u>Xtrax</u> have created a handy checklist for touring to the EU, so you don't miss anything.

Gov.uk has more info on ATA carnets.

Other useful links

- Arts Council England has a page dedicated to Brexit
- UK Theatre has a list of resources related to Brexit.
- Musicians' Union guide to working in the EU after Brexit.
- One Dance UK has a list of resources related to Brexit.
- <u>Freelancers Make Theatre Work</u> have created a list of resources and latest Government lobbying results.
- Peale has a number of useful publications on areas like tax, VAT and copyright.
- British Council Blog has some interesting articles on culture after Brexit.
- **<u>IETM</u>** publishes guides to the performing arts sector in different European countries.
- <u>Farnham Maltings</u> have a range of resources designed to support artists with international working

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farnhammaltings.com



dance4.co.uk

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