

Financial and administrative handling

Objective

To be fully prepared for and aware of the specific financial and administrative practices required when booking and performing cross-border shows between France and Belgium.

Why It Matters

Navigating cross-border regulations ensures legal compliance, guarantees proper and timely payment, and prevents unexpected discussions regarding fees, taxes, or authors' rights.

Good practices

In general: Draft a detailed contract: always secure a signed Performance Agreement with the promoter. The more detailed it is regarding riders, payment terms, and technical facilities, the fewer disputes you will have.

In Belgium (for French musicians)

Issue invoices correctly and timely: send your invoice shortly before or after the show, include the necessary details and take care about VAT.

Submit your setlist to the organizer so they can accurately declare authors' rights fees to Sabam.

Provide ID copies for all band members.

In France (for Belgian musicians)

As you need a specific license to perform in France, simply invoicing is not an option. Choose the right administrative option to be able to perform legally:

1. Direct employment by the venue: have your personal details ready and secure an A1 certificate.

2. Hire a licensed French umbrella company to handle the invoicing and legal paperwork for a service fee.

3. Amateur/free show: sign a declaration of honour and request the venue to reimburse your travel expenses.

Fill out a SACEM form with your setlist and song contributor details for authors' rights calculation.

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Common mistakes

Incorrect invoices, especially including standard VAT on an intra-community invoice instead of applying the reverse-charge mechanism.

Forgetting to request personal A1 certificates when getting employed directly.

Failing to verify if your chosen French umbrella company holds a valid performing arts license.



- Signed contract (Performance Agreement) in place
- Clear agreement on payment method (cash or bank transfer) and deadlines
- For French artists: detailed invoice + copies of all band members' ID
- For Belgian artists: consider and choose your administrative option in a timely way
- Setlist prepared with song details for Sabam/SACEM declaration

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1. Belgium (for French musicians)

1. The contract

Make sure you have a contract with the organizer (promotor/venue/...). A very simple contract could look something like this:

PERFORMANCE AGREEMENT CONTRACT

Date of issue: [date]

The undersigned: [name + address of the representative of your band]

On behalf of: [artist/band name]

Agrees to present a performance at [venue + address] on [date].

[Name of the organizer] will provide professional sound and light installation (incl. technicians) and catering.

[Name of the organizer] will pay a performance fee of [€€€] in cash on the date of the performance/by bank transfer on bank account no. [IBAN number].

On behalf of [name the organizer]

On behalf of [name of the artist]

[signature]

[signature]

Important to note: the more detailed you make the contract, the less discussion there can be about things like your rider, the payment (method, deadline), etc.

2. The invoice

A Belgian organizer needs an invoice to pay you out. Send it shortly before or after the show, don't wait too long with this. If you want to ask for a down payment (e.g. 50% of the fee), an invoice is also necessary.

Include the following information on your invoice:

- invoice date and no.
- the company details of your association and the organizer's (name, address, company no./VAT or intra-community VAT no.)
- description of the service (band name, date and location of the performance)
- price (duh)
- your bank account number (payments are almost exclusively done by bank transfers nowadays)
- important: if your association is subject to VAT legislation, do not include VAT! Mention "0%" and include the sentence "VAT reverse charge" or in French "TVA due par le preneur – article 196 de la directive 2006/112/CE".

(Intra-community VAT is the VAT scheme for business-to-business transactions within the European Union. When goods or services are supplied to another EU country, the VAT is transferred to the customer (= the organizer) under the reverse-charge mechanism. This means that the invoice does not include VAT, and the customer declares and pays the VAT in their own country (which in Belgium is 6% for artistic services).

3. The setlist

Provide your setlist to the organizer after the show. Belgian organizers need to pay authors' rights fees to Sabam (the Belgian equivalent of SACEM). For Sabam to calculate those fees, the organizer needs to declare the concert and include the following information: date of the concert, artist name, songs played, artist fee, ticket prices and ticket revenue, venue capacity.

4. ID copies

Belgian organizers need to pay a withholding tax for foreign performing artists (which is sometimes deducted from the artist fee). For the calculation of this withholding tax, an exemption of €400 applies for each performing band member. In order to be eligible for this exemption, an organizer needs a copy of the ID of the band members as proof.

2. France (for Belgian artists)

In France, the situation is completely different than in Belgium. To be able to perform in a venue (and get paid) there are a number of options.

Option 1: Get employed by the venue

In this case, you will be employed directly by the venue enterprise and each member of the band will need to have a “CDDU” contract (Contrat à Durée déterminée d’Usage). Make sure the contract contains the following (mandatory) information:

- identification of the employer and employee (To make things easy for the employer, have the following information ready for each member of the band: name, surname, date and place of birth, nationality.)
- the type of work the employee is expected to do
- place of work, starting date and working hours
- salary (not below the minimum wage!)
- the reason why the employer is choosing this kind of contract
- the applicable Collective Labour Agreement for the industry the employer is active in. For a concert venue it is usually the Convention Collective pour les Entreprises Culturelles et Artistiques (CCNEAC)
- statement about the applicable social security legislation (A1 certificate or Certificate of Coverage)

(Each member will need to request a personal A1 certificate from the administration of their country. The A1 certificate is a European document which certifies the social security legislation applicable to you when you are employed in foreign European countries. Belgian artists can apply for this certificate through https://www.socialsecurity.be/citizen/nl/static/applics/rsvz_A1/index.htm.)

Option 2: Work with an umbrella company service

As opposed to Belgium, in France you cannot simply issue an invoice for your show to the venue. To be able to do this, you need to have a so-called “performing arts license” (licence d’entrepreneur du spectacle vivant). However, there are numerous umbrella companies which provide the service to take charge of the administrative, legal, fiscal and financial formalities. This option is very popular among artists that wish to work in France, but obviously these companies charge a fee for their services. Be careful, however: make sure the company you choose owns the above-mentioned license and thus legally provides their services.

Option 3: Accept to play as an amateur band (for free)

If you have agreed to play your show for free, you will only need to fill a document provided by the venue which is called a “declaration of honour regarding the practice of amateur, non-profit music” (déclaration sur l'honneur de pratique de la musique amateur à but non-lucratif). Each band member will need to add their name and surname and sign this document. In this case you can also ask the venue to defray your travel expenses (you will need to prove these with invoices or receipts).

SACEM declaration

The venue will ask you to fill a SACEM declaration, commonly called the “yellow sheet”. In this form you will need to provide your setlist and name the people implicated in the making of the tracks. French concert organizers need to pay authors’ rights fees to SACEM (the French counterpart of Sabam). For SACEM to calculate those fees, the organizer needs to declare the concert and include the following information: date of the concert, artist name, songs played, artist fee, ticket prices and ticket revenue, venue capacity.