

Social security and taxation in the context of mobility

Application of EU regulations and impact on performing arts organisations

10 November 2009

Brussels, Kaai theatre (Forum) – Square Sainctelette 19

Programme

- 9.00-9.30 *Registration*
- 9.30-9.45 Opening by **Matti A. Holopainen**, President of Pearle*
- 9.45-11.15 **Session 1: social security**
Social security in the context of mobility in the performing arts: as complex as solving a Rubik cube? What changes to be expected from the implementation of the Regulation 883/2004 on the coordination of social security schemes? Will improved administrative cooperation support the functioning of live performance organisations posting workers? Can Europe find responses to the highly mobile live performance sector?
- Moderator: **Richard Poláček**, European consultant
- Panel discussion with
Patrick Sterckx, WP Zimmer – presentation of case from the sector
Camille Delmas, Le poème harmonique – presentation of case from the sector
Jona Ceuppens, international unit of Belgium social security administration
Jackie Morin, head of unit social security – DG Employment
Simon Roberts, member of TRESS-network and of Think Thank on 'new forms of mobility'
Jean Lambert, Member of the European Parliament and rapporteur on the implementation regulation on coordination of the national systems to promote free movement of persons
- 11.15-12.15 Q&A
- 12.15-12.30 Conclusion on the session 'social security'
- 12.30-14.00 *lunch break*

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14.00-16.30 **Session 2: taxation**

14.00-14.45 **Part 1: VAT.** What is the impact of directive on the place of supply of services for cultural activities after 2011? What will improve and which obstacles will remain?

Moderators:

Dr. Harald Grams, Tax advisor & **Richard Poláček**, European consultant

Panel discussion with

Ruth Collier, Kunsten Festival des Arts - presentation of case from the sector

Wim De Pelsmaeker, KPMG

Dr Dick Molenaar, tax advisor

14.45-15.00 Q&A

15.00-15.15 *break*

15.15-16.00 **Part 2: internal artist taxation.** What is changing after the ECJ case rulings (Gerritse – 2003, Scorpio – 2006) for artist taxation? What's the situation across Europe? What has improved for the live performance sector and which areas are still a problem? How can Europe respond better to the principles of freedom of movement of persons and services?

Moderators:

Dr. Harald Grams, Tax advisor & **Richard Poláček**, European consultant

Panel discussion with

Dr. Dick Molenaar, All Arts Tax Advisers

Lorraine Villermiaux, Les Talents Lyriques, Presentation of case from the sector

Franco Roccagliata, DG Taxation – Analysis & coordination of tax policies

Prof. dr. Axel Cordewener, University of Leuven - Belgium

16.00-16.15 Q&A

16.15-16.30 Conclusion on the session 'taxation'

This seminar is organised in the framework of the European pilot project on mobility

practices
makes culture move

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