

ORCHESTRA & CONCERT MANAGERS MEETING

Wednesday 1 November 2006, 10.30am – 3.30pm
BECHSTEIN ROOM, WIGMORE HALL, LONDON

Chaired by Naomi Faulkner, *Concerts Director, Britten Sinfonia*



E I O I Applications

If you normally apply for E101 Certificates on behalf of your players when planning a tour within the EC, it is important to note the following changes to the application procedures which have recently come into force.

You will no longer be able to apply for multiple applications using a single spreadsheet that includes information about all of the players who will be touring. Instead, TWO separate forms will now be required.

- 1 [To be completed by the musician]

64-8: Authorising your agent

This form can be downloaded from <http://www.hmrc.gov.uk/payetaxpayers/fag64-8.shtml>

Form 64-8 must be completed **by each individual player**. In addition, the player will need to fill out one form PER ORCHESTRA with whom they regularly tour, and send all their completed forms to HMRC with a covering letter explaining that they are a freelance self-employed musician for whom multiple 'agents' must be authorised to apply on their behalf. (Please see Form 64-8, Section 4 'Multiple Agents' for more details).

NB Failure by players to do this could result in a huge amount of unnecessary administration for orchestras because Form 64-8 begins with the stipulation "This authority overrides any earlier authority given to the Inland Revenue". The implications of this are clear: if a player does not register all the orchestras with whom they work, an application by one orchestra could override the authority given to another to act on the player's behalf.

- 2 [To be completed by the orchestra]

CA8451: Application for certificate of continuing liability for groups of performers (including members of the crew) – self employed persons

This form is not currently available to download, but can be obtained by calling the HMRC Centre for Non-Residents on 0191 2254356.

Orchestras planning a tour within the EC will need to complete **one CA8451 form per player** and send all the applications to HMRC with a covering letter confirming that they are authorised to act on behalf the musicians in question (see above note re Form 64-8 for more details).

In cases where musicians are employees, rather than self-employed, Form CA8450 replaces CA8451.

*For further information, please contact Owen Mortimer on 020 7287 0333,
or call HMRC Revenue & Customs directly on 0191 2254356.*