



Cross-border provision of services – Self-employed persons and freelancers

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Main information

If an entrepreneur from one EU Member State provides his services in another Member State temporarily or occasionally, this called cross-border provision of services. In such a case, there is no establishment in the host country, and in order to provide the service it is sufficient to notify the competent authorities.

Conditions for cross-border provision of services by self-employed persons

Self-employed persons may provide the services cross-border in another Member State, subject to the condition that the provision is temporary and on a one-time-basis, and additionally also only in the fields in which he does business legally in his country of origin. It is not possible to work cross-border as a self-employed person for one regular customer ("employer"), but it is necessary to respect the independence of the self-employed persons, for whom the responsibility for the work is determined. The cross-border provision of the service is usually performed on the basis of a contract for work, or on the basis of an order.

host country, the self-employed person must notify of the cross-border provision of services before they start. The notification is valid for 12 months and it is renewable. The notification shall be sent to the competent authority of the host Member State:

- The list of regulated professions and competent authorities in the Czech Republic can be found in the [Database of regulated professions and activities](#).
- The list of regulated professions and competent authorities in EU countries (as well as in Norway, Liechtenstein, Switzerland and Iceland) can be found in the [European Commission's database](#).

Along with the notification, the self-employed person provides:

- A copy of their identity card proving the nationality of the self-employed person
- A copy of the document proving that the service provider is legally established in the country of origin and that their activity is not prohibited (trade license or extract from the trade register with a translation into the relevant language)
- For professions that are regulated in the country of origin, evidence of formal qualifications with appropriate translations
- For professions not regulated in the country of origin, proof that the self-employed person has pursued the activity in one or more Member States for at least year in the past ten years, with the relevant translations

There are regulated professions, the exercise of which can pose a significant risk to human safety, health and life; stricter conditions apply in such a case. The competent authority of the host Member State may check the professional qualifications of the service provider before the first provision. In this case, the self-employed person is obliged to go through the procedure of verification of professional qualifications and obtain consent to perform the profession.

More information about regulated professions can be found [on the website of the Ministry of Education, Youth and Sport](#).

For non-regulated professions, the notification is not required and so the entrepreneur can provide cross-border services immediately.

If people migrate to work in EU countries, it is necessary to know in which country they will be insured. [The A1 Form](#) is used to prove insurance within a social security system. The participation of self-employed persons in health insurance is evidenced by the European Health Insurance Card - the blue card of the health insurance company. More information on social and health insurance in the EU can be found [on the website of the Czech Social Security Administration](#) and [on the Commission's website](#).

Income tax and VAT

In the case of income taxes, the relevant laws on income taxes and [double taxation treaties](#) are followed. A self-employed person will be obliged to register and settle income tax in the other country if they set up a permanent establishment there.

The self-employed person must also comply with all VAT rules. If the service is provided according to the basic rule to taxable persons, the tax is paid in the country where the recipient of the service has its registered office and the tax is paid by the recipient of the service. The service provider (e.g. self-employed persons) must provide the recipient of the service with their VAT identification number.

More information

- The [Point of Single Contact](#) network can be used to obtain more information on the conditions for the cross-border provision of services.
- Entrepreneurs may also consult the [Enterprise Europe Network \(EEN\)](#), specific information about rules in some Member States can be found in [the brochure](#) published by the EEN.

Additional information

Reference to legal acts

Directive 2005/36/EC of the European Parliament and the Council of 7 september 2005
on the recognition of professional qualifications

Act No. 222/2009 Coll., on the Free Movement of Services

Act No. 18/2004 Coll., on the Recognition of Professional Qualifications

Responsible Public Authority



Ministerstvo průmyslu a obchodu

Na Františku 1039/32

Staré Město

11000 Praha 1

Datová schránka: **bxtaaw4**

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