

Reply to Call for Evidence on Citizens Omnibus Initiative

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Introduction

Pearle* - Live Performance Europe, representing through its members over 13,000 organisations and companies in the music, performing arts and live event sectors, welcomes the Commission's intention to identify practical ways to make EU rules and procedures simpler for people in their daily lives. The live performance sector employs over 1,1 million workers and reaches daily hundreds of thousands of citizens participating in cultural events.

For many citizens, the benefits of the Single Market are experienced not only when they travel, study, buy services or interact with public authorities across borders, but also when they work across borders. This is particularly relevant for citizens active in the cultural and live performance sector, where cross-border mobility is a normal part of professional life. Artists, musicians, performers, technicians, production staff and other cultural professionals regularly travel to rehearse, perform, tour, collaborate or provide services in another Member State.

However, these professionals and the organisations engaging them still face significant administrative burdens when working across borders, notably in relation to social security coordination, A1 certificates, posted worker notifications and cross-border (artist) taxation, among others. These procedures are often fragmented, repetitive, difficult to understand and disproportionate to the short-term nature of many cultural engagements.

Pearle* therefore encourages the Commission to ensure that the Citizens' Omnibus Initiative takes into account citizens working in highly mobile sectors such as the live performance. Reducing administrative burdens for cultural workers and the organisations that enable their mobility would make the Single Market more tangible in practice, while supporting cultural exchange, access to live performance and Europe's cultural diversity.

Below are our comments on the Call for Evidence.

Comments

The live performance sector provides a concrete example of how administrative burdens affect citizens in their cross-border working lives. Mobility in the sector is often frequent, short-term and project-based. Touring orchestras, bands, theatre groups, dance companies, technical crews and individual artists may work in several Member States within a short period of time. This mobility can involve different employment statuses and work arrangements, including salaried, freelance or self-employed work, intermittent or project-based engagements, as well as successive short assignments with different employers, clients or contracting partners. At the same time, many organisations active in the sector are micro or

small entities, including non-profit organisations and publicly supported cultural bodies, with limited administrative capacity.

To better document how these challenges happen in practice, Pearle* carried out a mobility survey between September and December 2025. The survey gathered 179 responses from 19 European countries, with input from a broad range of live performance stakeholders, including venues, festivals, companies, producers, artists, technical staff and other organisations active in the sector. The survey focused on practical barriers linked to social security coordination, A1 certificates, posting of workers, cross-border taxation and other administrative requirements.

The results¹ confirm that mobility barriers are not isolated difficulties, but recurring obstacles across the sector. Respondents pointed in particular to the administrative burden involved in identifying applicable rules, completing procedures in several countries, dealing with different national systems and bearing the related costs, delays and legal uncertainty. The problem is therefore not only that the **rules are complex, but also that their practical implementation is fragmented and often disproportionate** to the short-term nature of live performance work.

The Citizens' Omnibus Initiative should therefore also address administrative burdens that arise when citizens exercise their right to work, provide services or carry out professional activities across borders. In the cultural sector, this often happens through organisations that organise, host, employ or contract artists and cultural professionals. Simplifying the rules that apply to these situations would directly benefit mobile cultural workers, while also supporting access to live performance, cultural exchange and participation across Europe.

Against this background, Pearle* proposes the following recommendations to ensure that the initiative delivers practical simplification in cross-border situations, including for highly mobile sectors such as live performance.

1) Create a European one-stop shop for cross-border administrative compliance

Pearle* recommends that the Commission develop or build upon existing tools such as Your Europe and the Single Digital Gateway, a European one-stop shop for cross-border administrative compliance. Such a tool should help citizens, workers, self-employed persons, organisations and employers understand and complete the procedures that apply when they work, provide services or carry out activities across borders.

In the live performance sector, such a one-stop shop would be particularly useful for practical information and procedures related to:

- social security coordination and A1 certificates;
- posted worker notifications;
- cross-border tax and VAT obligations, including withholding tax, tax residence certificates, exemption procedures and double taxation relief.

This one-stop shop should not merely redirect users to different national websites. It should provide practical, multilingual, and up-to-date information and allow users to understand, prepare, and, where possible, complete cross-border obligations through a clear and

¹ [Unleashing the Potential of the European Live Performance Sector - Key findings from a Pearle* mobility survey](#)

interoperable interface. The same data should not have to be entered repeatedly into different systems.

2) Apply proportionality to very short-term cross-border work

Administrative requirements linked to cross-border work should reflect the duration, nature and risk of the activity concerned. In the live performance sector, citizens may travel to another Member State for a rehearsal, concert, performance, technical assignment or short tour lasting only one or a few days. Applying the same level of administrative requirements to these situations as to longer-term assignments can create a disproportionate burden.

Pearle* therefore recommends that the Citizens' Omnibus Initiative promote a clear proportionality approach for very short-term cross-border work. Where an activity is limited in duration and risk, procedures should be simplified, avoided where appropriate, or replaced with lighter, more practical systems.

This is particularly relevant for social security procedures and documentation, posted worker notification requirements, where these still apply to short-term cultural work, and tax documentation required from mobile cultural workers.

The objective should be to ensure that citizens working across borders can comply with the rules without facing repetitive procedures, long processing times, unnecessary costs or legal uncertainty that are disproportionate to the short-term nature of their activity.

3) Ensure coherent and interoperable digital tools for cross-border work procedures

The Commission should ensure that the Citizens' Omnibus Initiative is fully coherent with related initiatives such as ESSPASS, the Fair Labour Mobility Package, the eDeclaration for posted workers and the European Digital Identity framework.

For citizens working across borders in the live performance sector, administrative burdens often arise because different procedures are handled through separate systems, with different data requirements and limited interoperability. This is particularly problematic for highly mobile workers, work on short assignments, or combine different work arrangements.

Pearle* recommends that the Commission promote a once-only approach for cross-border work-related procedures. Information that has already been provided for one purpose, such as social security coordination, should not have to be re-entered in another system for posted worker declarations or other related obligations.

In particular, EU digital tools should:

- be interoperable with national systems;
- avoid parallel paper and digital procedures;
- allow reliable verification of relevant documents by workers, employers and competent authorities;
- be accessible to workers under different work arrangements, including salaried, freelance, self-employed and intermittent work;
- be designed to reflect short-term, frequent and project-based mobility.

Digitalisation can support simplification only if it is designed around the realities of cross-border work. It should not mean that mobile citizens and the organisations engaging them have to navigate more platforms, create more accounts or upload the same information

repeatedly. ESSPASS and related tools should become genuine simplification instruments for mobile citizens, not additional administrative layers.

4) Simplify tax documentation for mobile cultural workers

Cross-border taxation remains one of the main sources of administrative burden for citizens working in the live performance sector. Mobile artists, musicians, performers and other cultural professionals may be required to provide tax residence certificates, documentation on tax withheld abroad, information for tax relief procedures or evidence needed to avoid double taxation.

These requirements are often quite technical and therefore difficult to understand, vary from one Member State to another and can be disproportionate for short cultural engagements. Even where the formal obligation is handled by an organisation, venue or employer, the consequences directly affect the individual cultural worker through delays, uncertainty, potentially reduced income or difficulties in claiming tax relief.

Pearle* recommends that the Commission use the Citizens' Omnibus Initiative to promote practical simplification of cross-border tax documentation, including:

- common templates for proving tax residence;
- clearer information on tax obligations for short-term cross-border cultural work (such as through a dedicated portal on artist taxation);
- standardised documents confirming tax withheld abroad;
- simplified procedures for claiming tax relief or avoiding double taxation;
- guidance adapted to mobile workers and small cultural organisations.

The objective should be to ensure that citizens working temporarily in another Member State can understand their tax position and obtain the necessary documentation without disproportionate cost, delay or legal uncertainty.

5) Protect citizens as audiences in digital ticketing environments

While the Citizens' Omnibus Initiative focuses primarily on simplification and administrative burden reduction, Pearle* also underlines the importance of coherence with the (upcoming) Digital Fairness Act from the perspective of citizens as audiences and consumers of culture.

Access to live performance increasingly takes place through digital channels, where online distribution platforms, ticketing intermediaries and digital advertising shape how cultural events are marketed, accessed and experienced. In this context, citizens may be exposed to misleading offers, inflated prices, fraudulent transactions and unauthorised resale practices, particularly where they cannot distinguish between official and authorised sellers and unauthorised ones.

Pearle* therefore encourages the Commission to ensure that initiatives aimed at improving citizens' daily experience of the Single Market also address consumer protection in digital ticketing environments. Citizens should receive clear and reliable information when tickets are listed online, the identity and status (i.e. being authorised) of the trader, the ticket's original face value and the total price payable.

The Digital Fairness Act can play an important role in strengthening transparency, preventing misleading practices and improving the accountability of online operators. This should include action against deceptive design practices, artificial urgency or scarcity messages, misleading

claims of authorised status, and the use of automated tools that facilitate bulk purchasing and large-scale unauthorised resale.

Ensuring access to culture also means addressing ticket fraud and scams. In recent years, websites and social media accounts claiming to sell tickets without authorisation from the live show organiser have become an increasing concern. Consumers may be misled into buying invalid tickets that do not grant access to the event. Such practices cause direct harm to citizens, undermine trust in the online ticketing market and divert revenue away from artists, organisers and the wider performing arts ecosystem. They may also create operational and security concerns in and around venues, while damaging the reputation of the live performance sector as a whole.

A coherent approach between the Citizens' Omnibus Initiative and the Digital Fairness Act would help protect citizens when accessing cultural events, strengthen trust in the Single Market and support fair, transparent and accessible live performance markets across Europe.

Conclusion

Pearle* welcomes the Citizens' Omnibus Initiative as an opportunity to make the Single Market work better in citizens' daily lives, including when they work, provide services or access culture across borders.

For the live performance sector, simplification should focus on practical obstacles that mobile cultural workers and the organisations engaging them face in real-life cross-border situations. More proportionate rules, clearer information, interoperable digital tools and simplified tax and mobility procedures would reduce unnecessary burdens while improving legal certainty and compliance.

Pearle* remains available to share the sector's practical experience and to support the Commission in developing solutions that benefit citizens, cultural workers, audiences and cultural organisations across Europe.