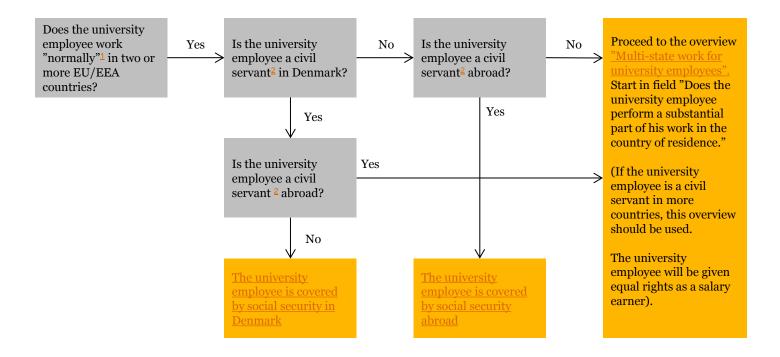




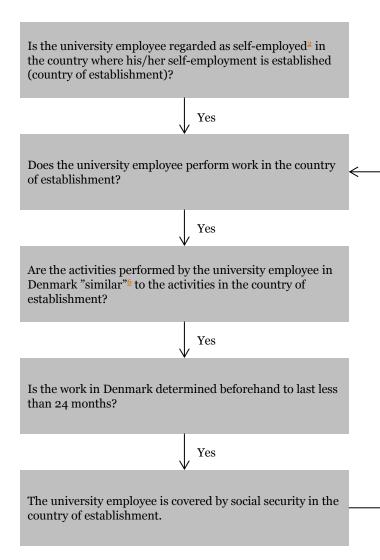
Multi-state work – Civil servant



PwC 2



Assignment as a self-employed



The rules stipulate that an individual "who is normally self-employed" is an individual who normally performs substantial activities in the Member State where the individual is situated.

These individuals normally have the following characteristics:

- Has been self-employed for at while prior to performing work in another Member State, and
- Fulfils all necessary requirements to his/her business in the Member State where it is established, and
- Preserves the resources in order to reassume his/her business in the country of establishment when he/she returns.

There is a requirement that an individual who is self-employed and who wishes to apply the posting rules "should [...] have performed business for some time" prior to the posting date. In that connection, a period of two months may be regarded as sufficient to fulfil this requirement. In case of shorter periods, an evaluation must be made from case to case.

How should the situation be handled?

- The university employee should apply for an A1 certificate from the country of establishment
- The A1 certificate should indicate that the individual is self-employed (item 3.3)
- As the individual is self-employed, there will generally be no employer obligations abroad for the Danish university
- More information may be found in [link to compliance section].



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