

Vedrørende skattetræk i vederlag til musikere, solister m.m.

Vederlag til musikere, solister m.m. er A-indkomst, jfr. Hjemmestyrets bekendtgørelse nr. 45 af 1. november 1990 om A-indkomst § 1, stk. 1, nr. 6 uanset om vederlaget udbetales til personer, der er fuldt eller begrænset skattepligtige.

Musikere, solister m.m. der er bosat i Grønland.

Musikere, solister m.m., der er bosat i Grønland, er fuldt skattepligtige i medfør af skattelovens § 1, stk. 1, nr. 1.

De pågældende personer skal derfor forevise skattekort, og skattetræk skal ske i overensstemmelse hermed. Såfremt skattekort ikke forevises, skal der ske indeholdelse uden fradrag med 40 pct., jfr. skattelovens § 41, stk. 1.

Udenlandske musikere, solister m.m.

Hovedregel.

Udenlandske musikere, solister m.m. uden bopæl i Grønland bliver i almindelighed begrænset skattepligtige allerede fra 1. engagementsdag, jfr. skattelovens § 2, stk. 1, nr. 2, idet deres honorarer ikke kan betegnes som vederlag for personligt arbejde i tjenesteforhold.

Det er uden betydning, om honoraret ikke tilfalder kunstneren, men i stedet en anden person m.v.

Kunstnerne skal derfor straks henvende sig på den kommunale skatteforvaltning, hvor der udstedes et skattekort som begrænset skattepligtig. Ved forskudsregistreringen skal der gives forholdsmæssigt personfradrag samt fradrag for de udgifter, der vedrører honorarindtægten, jfr. skattelovens § 2, stk. 2, 1. pkt.

Skattetrækket skal ske i overensstemmelse med skattekortet. Såfremt skattekort ikke forevises, skal der ske indeholdelse uden fradrag med 40 pct., jfr. skattelovens § 41, stk. 1.

Undtagelse for musikere, solister m.m., hvis engagement ikke overstiger 5 dage i Grønland.

Da det af administrative årsager er vanskeligt at foretage en korrekt forskudsregistrering for musikere, solister m.m., der optræder ved korttidsengagementer skal det henstilles, at der ikke udstedes skattekort til kunstnere, hvis engagement i Grønland ikke overstiger 5 dage.

Ved indeholdelse af A-skat indrømmes der de pågældende et standardfradrag på 25 pct. af honoraret, hvorefter der skal ske indeholdelse i restbeløbet med den for kommunen gældende samlede udskrivningsprocent.

Det er længden af det enkelte engagement i Grønland, der er afgørende. Optræder en kunstner eksempelvis 3 dage i Kangerlussuaq, 3 dage i Nuuk og 3 dage i Ilulissat, skal skattetrækket foretages som ovenfor nævnt, og den indeholdte A-skat tilfalder Skattedirektoratet, Nuuk og Ilulissat kommuner.

Concerning withholding of tax on remunerations paid to musicians, soloists etc.

Remunerations paid to musicians, soloists etc. are to be treated as employment income (referred to as A-income), cf. the Home Rule Regulation No. 45 of 1 November 1990 on A-income paragraph 6, of section 1(1). This applies irrespective of whether the remunerations are paid to resident or nonresident individuals in Greenland.

Musicians, soloists etc. who are resident in Greenland.

Musicians, soloists etc. who are resident in Greenland are subject to full tax liability pursuant to paragraph 1) of section 1(1) of the Greenland Income Tax Act. The individuals concerned therefore have to present their tax card and the tax is to be withheld in accordance with this. If the tax card is not presented, a rate of 40 % tax is to be withheld without any deductions, cf. section 41(1) of the Greenland Income Tax Act.

Foreign musicians, soloists etc.

Principal rule.

Nonresident foreign musicians, soloists etc. in Greenland becomes in general subject to limited tax liability from day one of the engagement, cf. paragraph 2) of section 2(1) of the Greenland Income Tax Act. This is due to the fact that the fee can not be regarded as remunerations in respect to personal services undertaken during a contract of service.

In this respect it is without relevance whether the payment accrues to the artiste directly or anybody else.

Therefore artists immediately have to apply to the local tax authorities in order to get a tax card for nonresident individuals. When filling the preliminary tax return a proportional part of the personal allowance and expenses relating to the remuneration is to be considered, cf. the first sentence of section 2(2) of the Greenland Income Tax Act.

The withholding of tax has to be done in accordance with the tax card. If the tax card is not presented, a rate of 40 % tax is to be withheld without any deductions, cf. section 41(1) of the Greenland Income Tax Act.

Exception concerning musicians, soloists etc. whose engagement in Greenland does not exceed 5 days.

Due to administrative causes it is difficult to fill a correct preliminary tax return for musicians, soloists etc. who perform at short-term engagements, thus it is recommended that a tax card is not issued to artists, whose engagement in Greenland does not exceed 5 days.

When withholding tax (referred to as A-tax) a standard deduction of 25% of the remuneration applies before computing the A-tax in accordance with the tax rate of the municipality.

It is the length of the separate engagement in Greenland that is decisive. Does an artist perform 3 days in Kangerlussuaq, 3 days in Nuuk and 3 days in Ilulissat the withholding of tax has to be done as just mentioned above and the withheld A-tax accrues to the Inland Revenue Department, the Municipal of Nuuk and the Municipal of Ilulissat.