EU/EEA/Schengen

- Guide for researchers and PhD students when planning a stay in another EU/EEA/Schengen country while being employed at AU

Note: A good place to start is to check whether your host university/organization has an international centre or contact person, where you can receive help and guidance. The information below covers the most central issues to deal with when doing a research stay abroad.

Disclaimer: The International Academic Staff Services does not assume responsibility for any incorrect or outdated information in this guide. Please refer to the listed references for the most recent information.

EU/EEA/Schengen

There are 28 countries in the European Union: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden, United Kingdom.

The European Economic Area (EEA) comprises the EU countries, Iceland, Liechtenstein and Norway. In some cases, the legislation is harmonised in all of the EEA countries.

The Schengen area comprises Norway, Iceland, Liechtenstein, Switzerland and the EU countries except United Kingdom, Ireland, Croatia, Cyprus, Romania and Bulgaria. In the Schengen area it is possible to cross the borders without being subject to border checks.

Visa

Do I need a visa?

EU/EEA/Schengen citizens do not need a visa in order to visit another EU/EEA/Schengen country.

Work permits

Do I need a permit to work?

EU citizens do not need a permit in order to work in another EU country. Free movement is central to the European Union.

In general terms, the free movement of workers also applies to Iceland, Liechtenstein, Norway and Switzerland.
Note on Croatia: Croatia joined the EU in 2013. Some EU countries have imposed transitional restrictions on citizens from Croatia with regard to the free movement of workers.

Information from the European Commission on free movement.

What about spouse and children?

If you are an EU citizen working in another EU country, your spouse and/or children have the right to reside and work in that country too. The same applies to citizens from Iceland, Liechtenstein, Norway and Switzerland.

Information from the European Commission on family members.

Registration Certificate

EU/EEA and Swiss citizens are free to visit another EU/EEA country or Switzerland for up to three months without registering. In some countries you are required to report presence, which can be done by showing passport/ID to the local authorities (often at the town hall or local police station). If you are staying in a hotel, it is usually enough to fill in a special form and the hotel will take care of the rest.

EU/EEA and Swiss citizens are in some cases required to obtain a registration certificate if they reside in another EU/EEA country or Switzerland for more than three months. A registration certificate is a proof of your right as an EU/EEA or Swiss citizen to reside in another EU/EEA country or Switzerland. Please check with your country of destination whether a registration certificate is required.

Information from the European Commission on registering your residence abroad

In Denmark it is the State Administration (Statsforvaltningen) that issues registration certificates. Please check with your country of destination which authority issues registration certificates.

Tax

Where am I tax liable?

This section will describe the current tax rules for researchers employed at Aarhus University but working in the EU/EEA. However, please be advised that binding tax answers can only be given by SKAT. A fee of DKK 400 is charged for a binding ruling and the response time to get an answer may be up to three months. Hence, it is recommended that you contact your local tax office before departure.

If you live abroad, you may be subject to either full or limited tax liability, or you may not be liable to pay tax at all in Denmark. The decisive factor in determining your tax liability, if any, is whether you still have the right of disposal of your year-round accommodation in Denmark.

- If you keep the right of disposal of your accommodation in Denmark, you will, as a general rule, be subject to full tax liability and thus liable to pay Danish tax on your entire income.
- If you live abroad and stay in Denmark for a period of less than six consecutive months, you will, as a general rule, not be liable to pay tax in Denmark. However, you may receive income on which you must still pay tax.
- Denmark has entered into double taxation agreements with a number of countries to prevent that the same income is taxed twice
If you sell your property or terminate the tenancy agreement of your rented home, your full tax liability in Denmark will cease. If you rent out your home, you must enter into a non-terminable three-year tenancy agreement with your tenant in order for your full tax liability to cease.

If you still own property or have income from Denmark when moving abroad, and if SKAT has assessed that you are no longer subject to full tax liability, you will become subject to limited tax liability in Denmark.

Limited tax liability means that you only need to pay tax on certain income from Denmark. This may, for example, be:

- Rental income from Danish property
- Salary/wages from an employer in Denmark
- Pension, state pension, fee for board membership and other A-income (income taxed at source)
- Dividends
- Income from Danish property
- Property value tax based on the public property assessment of a holiday home or second home in Denmark

When you leave Denmark to move abroad, you must notify SKAT by completing and submitting form no. 04.029 (Information about residence and other relevant information when leaving Denmark to stay abroad).

As a researcher, if you are a Danish citizen, employed by a Danish institution and you are expatriated to a foreign institution (salary paid from Denmark), you will be subject to full tax liability to Denmark according to the Act on Taxation at the Source (Kildeskatteloven) section 1, (4) whether or not you still have the right of disposal of your year-round accommodation in Denmark.

According to section 33 A (1) of the Tax Assessment Act (Ligningsloven), a person who is fully tax liable to Denmark can apply for a tax exemption if he or she is working abroad. The stay abroad must last no less than 6 months.

According to section 33 A (2) (2) of the Act, section 33 A (1) does not apply if the salary is determined according to a collective agreement unless the collective agreement clearly states that the salary has been determined in view of an exemption according to section 33 A (1).

The salary for public employees in Denmark is normally determined by the collective agreements. As a researcher, you are still covered by the collective agreement when you are expatriated in connection with your employment at Aarhus University. Hence, section 33A (1) cannot be used and you are not eligible for tax exemption. You may however be eligible for deductions for double housekeeping or for food and accommodation (see section 4.2).

The Danish Confederation of Professional Associations (Akademikerne) and the Agency for the Modernisation of Public Administration are currently negotiating the possibility of individual salary negotiations between the employer and the employee which would make it possible for public employees to apply for tax exemption even though they are covered by a collective agreement. However, the status of these negotiations is unknown at this time (September 2015).

If you are a non-Danish citizen and you leave Denmark to work abroad for a period of time, SKAT will assess whether you are still tax liable to Denmark. Please contact SKAT directly and ask for an assessment of your situation.
Denmark has entered double taxation conventions with a number of countries. The purpose of the conventions is to prevent both double taxation and tax evasion on income taxes. The double taxation conventions can be found on the Danish Ministry of Taxation website (in Danish only).

Read more about taxation when leaving Denmark.

Chapter on taxation revised 29.09.2015

Address

Do I have to deregister my address in Denmark?

If you are moving abroad for more than 6 months, you have to inform the Danish CPR register. This should be done online by logging on to www.lifeindenmark.dk with your NemID and choosing the municipality where you live. If you are abroad for less than 6 months and retain your accommodation in Denmark, it is usually possible to keep your address registered in Denmark.

You are entitled, though not required, to have your new address registered in the Danish CPR register if you move from one address to another while living abroad.

Information about deregistering your address

Do I have to register my address in the EU country in which I plan to stay?

You do not have to register if you are staying in another EU country for less than three months.

If you stay in an EU country for more than three months, you might have to register your address if there is a general requirement for this in the country in question. There is no single procedure for address registration in the European Union, and you will therefore have to consult with the authorities in the country in which you plan to stay.

Information from the European Commission on registering your residence abroad

Driving permit

May I use my driving permit in all EU/EEA countries?

If you hold a driving permit that is issued in an EU/EEA country, and move to another EU/EEA country, you can drive there with your current licence as long as it remains valid.

Information from the EU on the validity of driving permits in EU countries.

Insurance

The blue European Health Insurance Card gives EU citizens access to medically necessary, state-provided healthcare during a temporary stay (up to one year) in any of the 28 EU countries, Iceland, Liechtenstein, Norway and Switzerland, under the same conditions and at the same cost as people insured in that country.
In Denmark you can apply for the card online at [www.borger.dk](http://www.borger.dk) ([www.lifeindenmark.dk](http://www.lifeindenmark.dk) in English) or at the Citizen Service in your municipality. It takes approximately two-three weeks from the day you order the card until you receive it.

Information from the European Commission on the European Health Insurance Card.

Though you hold the blue European Health Insurance Card, it is still advisable to be covered by travel insurance. Aarhus University has travel insurance covering travels on official business. To be covered by this insurance, you have to apply for a personal insurance card. Information about this procedure can be found here: [www.ias.au.dk/goingabroad/insurances](http://www.ias.au.dk/goingabroad/insurances).

You will most likely be requested to document the specific insurance conditions for Aarhus University's insurance covering travel on official business. The insurance conditions can be found on this website: [http://tjenesterejser.europaeiske.dk](http://tjenesterejser.europaeiske.dk). Enter customer number: 31119103 and password: 30191113. Click on “Betingelser” → “English conditions” → download the Insurance Conditions.

If the host university/institution asks for further proof of the insurance terms, please contact Europæiske, who will be able to provide a declaration confirming the coverage of the insurance. The phone number for Europæiske can be found on your insurance card.

Chapter on insurance revised 29.09.2015

**Living costs**

Living costs vary between the EU countries. Eurostat, the statistical office of the EU, publishes annual comparative price levels. The table below shows the comparative price levels for 2013. The average price level in the 28 EU countries is set at 100. As the table shows, the price level in Denmark is 39,4% above the EU average.

<table>
<thead>
<tr>
<th>Comparative price levels</th>
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<tbody>
<tr>
<td>EU (28 countries)</td>
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<tr>
<td>Belgium</td>
<td>110.8</td>
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<tr>
<td>Bulgaria</td>
<td>49.0</td>
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<tr>
<td>Czech Republic</td>
<td>68.7</td>
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<tr>
<td>Denmark</td>
<td>139.4</td>
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<tr>
<td>Germany</td>
<td>102.3</td>
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<tr>
<td>Estonia</td>
<td>78.1</td>
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<tr>
<td>Ireland</td>
<td>120.0</td>
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<tr>
<td>Greece</td>
<td>89.2</td>
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<tr>
<td>Spain</td>
<td>93.5</td>
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<td>France</td>
<td>109.8</td>
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<tr>
<td>Croatia</td>
<td>67.5</td>
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<tr>
<td>Italy</td>
<td>103.2</td>
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<tr>
<td>Cyprus</td>
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<tr>
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<td>71.2</td>
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<td>Luxembourg</td>
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<td>Hungary</td>
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<tr>
<td>Netherlands</td>
<td>111.1</td>
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<tr>
<td>Austria</td>
<td>107.2</td>
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### Table

<table>
<thead>
<tr>
<th>Country</th>
<th>Value</th>
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<tbody>
<tr>
<td>Poland</td>
<td>55.8</td>
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<tr>
<td>Portugal</td>
<td>81.3</td>
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<tr>
<td>Romania</td>
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<tr>
<td>Slovenia</td>
<td>83.1</td>
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<td>Slovakia</td>
<td>69.4</td>
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<tr>
<td>Finland</td>
<td>123.1</td>
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<tr>
<td>Sweden</td>
<td>131.6</td>
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<tr>
<td>United Kingdom</td>
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<tr>
<td>Iceland</td>
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<tr>
<td>Norway</td>
<td>157.1</td>
</tr>
<tr>
<td>Switzerland</td>
<td>154.5</td>
</tr>
</tbody>
</table>

Source: [Eurostat](https://ec.europa.eu/eurostat). Comparative price levels of final consumption by private households including indirect taxes (2013).

Information about living costs can also be found via [Numbeo.com](http://numbeo.com). At the website it is possible to find the cost of different consumer products in a number of countries. It is also possible to compare average prices in two different countries.

### Restrictions on bringing food and other goods

In general, there are only few limitations on what you can bring when travelling from one EU country to another. There are, however, some restrictions when it comes to pets and endangered species or parts thereof. There are also restrictions on how much tobacco, alcohol and cash you may bring across national borders.

[Information from the EU on what you can take with you when you cross national borders.](http://ec.europa.eu/consumers/lifecyclesafety/travel/)

### Notes

**Embassies:** Questions regarding visa or residence permits can be directed to the embassy of the relevant country. Most EU countries have embassies in Copenhagen.

**Great Britain:** If you need information on the visa application process for Great Britain, you may contact the [World Bridge Service](http://worldbridgeservice.org). Please be aware that there is a fee per minute when calling the World Bridge Service.
Links

General information on planning a stay abroad for studying, work, or research purposes:
www.ias.au.dk/goingabroad

Information from the European Commission on free movement:

Information from the European Commission on free movement of family members:

Information from the European Commission on registering your residence abroad:

Information about the Convention for the avoidance of double taxation (in Danish):
www.skm.dk/love/internationalt/dobbeltbeskatningsoverenskomster

Information about deregistering your address: https://lifeindenmark.borger.dk/Pages/Practical-matters-before-leaving.aspx (in English) and www.borger.dk/Sider/Flyt-til-udlandet.aspx (in Danish)

Information from the EU on the validity of driving permits in EU countries:

Information from the European Commission on the European Health Insurance Card:
http://ec.europa.eu/social/main.jsp?catId=559&langId=en

Information about Aarhus University’s travel insurance covering travel on official business:
http://tjenesterejser.europaeiske.dk. Enter the customer number: 31119103 and password: 30191113.

Information about living costs within the EU: http://ec.europa.eu/eurostat

Information about living costs: www.numbeo.com

Information from the EU on what you can take with you when you travel:

Information about the visa application procedure for Great Britain:
www.visinfoservices.com/pages/dest_org.aspx?ret=%2fpages%2fcontent.aspx%3ftag%3dCallCentre_PAGE