

Case 143/87

**Christopher Stanton and
SA belge d'assurances L'Étoile 1905**
v
**Inasti (Institute national d'assurances
sociales pour travailleurs indépendants)**

(reference for a preliminary ruling
from the tribunal de travail, Brussels)

(Reference for a preliminary ruling — Provision of services — Conditions for
payment of contributions to the Belgian social security scheme for self-employed
persons — Articles 7 and 52 of the EEC Treaty)

Report for the Hearing	3878
Opinion of Mr Advocate General Mancini delivered on 15 June 1988	3887
Judgment of the Court (Third Chamber), 7 July 1988	3890

Summary of the judgment

- 1. Free movement of persons — Freedom of establishment — More than one place of work in the Community — Person engaged in employment in one Member State and self-employed in another
(EEC Treaty, Arts 48 and 52)*
- 2. Free movement of persons — Freedom of establishment — Workers — National rules exempting from social security contributions persons pursuing an occupation on a self-employed basis at the same time as employment — Refusal to grant exemption in the case of employment in another Member State — Not permissible
(EEC Treaty, Arts. 48 and 52)*

1. Freedom of establishment is not confined to the right to create a single establishment within the Community but entails the right to set up and maintain, subject to observance of the relevant professional rules of conduct, more than one place of work within the Community. That applies also to a person who is employed in one Member State and wishes, in addition, to work in another Member State in a self-employed capacity.
2. Articles 48 and 52 of the Treaty preclude national legislation which might place

Community citizens at a disadvantage when they wish to extend their activities beyond the territory of a single Member State. Those articles must therefore be interpreted as meaning that a Member State may not refuse to exempt self-employed persons working within its territory from the contributions provided for under the national legislation on social security for self-employed persons, where employment is coupled with a self-employed activity, on the ground that the employment which is capable of giving entitlement to such exemption is pursued within the territory of another Member State.

REPORT FOR THE HEARING delivered in Case 143/87 *

I — Facts and procedure

A — *The national legislation applicable in the main proceedings*

Royal Decree No 38 of 27 July 1967 establishing the social security scheme for self-employed persons (*Moniteur belge* of 29 July 1967) lays down the contributions to be paid by 'any natural person carrying on in Belgium an occupational activity in respect of which he is not bound by a contract of employment or fixed conditions of employment' (Article 3 (1)).

For the purposes of that definition an officer of a company is deemed to engage in

an occupational activity, unless it is demonstrated that he acts without remuneration (Article 2 of the Royal Decree of 19 December 1967 laying down general rules for the implementation of Royal Decree No 38 of 27 July 1967 (*Moniteur belge* of 28 December 1967)).

As regards the contributions to be paid, Article 12 (2) of Royal Decree No 38, as amended by the Law of 12 July 1972 amending certain provisions on social security for self-employed persons (*Moniteur belge* of 14 July 1972), provides that:

'A person subject to the scheme who, in addition to the activities which make him subject to this decree, habitually pursues by

* Language of the Case: French.