



CONTRACT FOR GUEST LECTURE

CONTRACT NO.: _____ .GV. _____ . _____ DATE: _____
(please quote) (department no.) (year) (consecutive no., 3 digits)

ORDER NUMBER OF THE INSTITUTE/FACILITY: UHD _____
(please quote)

The **Universität Heidelberg**, Seminarstraße 2, 69117 Heidelberg, executing institution

Name of institution _____
Address _____
Contact person _____

represented by the Rector, herself represented by the human resources division of the university
administration

hereinafter university

and the **guest lecturer**

First name surname _____
Street address _____
Zipcode city country _____
Tax ID _____ Date of birth _____
Tax no.** _____ VAT no.*** _____

Bank information Bank _____
IBAN _____
SWIFT/BIC**** _____
Account no.***** _____ Sort code _____
Full bank address _____
Different account-holder No Yes (Please give name and address)

hereinafter guest lecturer

agree on the following terms of contract:

** Only for residents of Germany, if they have one. *** Only for residents of Germany or EU member states. **** Except for banks in the USA.
***** Bank address and information obligatory if there is no IBAN.

This data is collected in accordance with §§ 41 EStG, 93a, 93c AO in conjunction with § 8 Mitteilungsverordnung and the responsible tax office is kept informed about the corresponding payments.

§ 1 Subject matter

The university commissions the guest lecturer to give a guest lecture in the context of the following course:

course name

subject of the lecture

place and date

time and duration

§ 2 Remuneration (please check/fill in)

(1) Remuneration

- The guest lecturer shall receive a fee of _____ for the service described in § 1 of this contract.
- The guest lecturer receives no remuneration.

(2) Reimbursement of travel expenses

- Travel expenses will not be reimbursed.
- The parties agree on a travel allowance of _____.
- The guest lecturer shall write an invoice detailing his/her travel expenses to the university. The invoice must make reference to the underlying contract (contract no.). The university will only reimburse travel expenses or allowances (without daily allowance) that are reimbursable according to the university's travel and expense policy.

The university is obligated to report payments to the tax office in accordance with the transaction reporting regulations (§ 93a Revenue Code).

§ 3 Value added tax (Please check/fill in according to the information provided by the guest lecturer)

- The guest lecture constitutes a teaching service that is exempt from VAT (§ 4 no. 21 b) aa) Value Added Tax Act). → see appendix p. 4
- The teaching service is not exempt from VAT. In the case of German guest lecturers, the VAT is declared as follows:
 - The remuneration consists of a net amount of _____ plus _____ % VAT in the amount of _____ or
 - the service is not subject to VAT due to the provisions applying to small entrepreneurs as set out in § 19 Value Added Tax Act.
- In the case of international guest lecturers, the university will ascertain whether or not the guest lecture is subject to VAT.
- If the lecture of guest lecturers working or living abroad is not tax-exempt, the university will pay the VAT (§ 13b Value Added Tax Act).

§ 4 Conditions

- (1) The guest lecturer gives the guest lecture on his/her own authority. At the same time, he/she must consider the university's interests. The guest lecturer is not bound by any instructions or directions given by the university. He/she must, however, comply with the university's directions to the extent required for the proper execution of this contract.
- (2) The guest lecturer is himself/herself responsible for his/her obligations arising from tax and social security regulations. The university is obligated to inform the responsible tax office about the payments in accordance with § 93a Revenue Code.
- (3) Travel expenses are reimbursed as additional remuneration and are subject to the same VAT regulations as the remuneration described in § 2 clause 1 of this contract.
- (4) The guest lecturer is not entitled to reimbursement if he/she cannot deliver the agreed service under this contract, e.g. due to illness etc.
- (5) This contract and any claims arising from it are subject exclusively to German law.

§ 5 Individual agreements

Please note the data protection regulations regarding service contracts for guest lectures.

www.uni-heidelberg.de/universitaet/beschaeffigte/service/personal/datenschutz_personal.html

For the university

Heidelberg,

human resources division

guest lecturer

Heidelberg,

director of institution / head of project

APPENDIX

CONTRACT FOR GUEST LECTURE

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Declaration on VAT exemption

Fees and reimbursements of travel expenses for guest lectures are generally subject to VAT. Tax exemption is only possible if the lecture can be classified as a tax-exempt teaching service. This is done by means of the following declaration.

The lecture referred to above fulfils the requirements of a tax-exempt teaching service according to § 4 no. 21 b Value Added Tax Act, because it took place within the following scientific-academic teaching context:

The lecture imparted knowledge and/or skills relating to previous or subsequent topics of the course. During/following the lecture, teachers and students were able to ask questions and/or engage in detailed discussion (teaching service).

Confirming the above information as correct

Heidelberg, _____ ,

director of institution / head of project

guest lecturer