



CONTRACT FOR GUEST LECTURE

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

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

name of institution _____
street address _____
postal code city _____

represented by the President, himself represented by the internal auditing department of the university administration

hereinafter university

and the **guest lecturer**

name surname _____
street address _____
postal code city _____
country _____
date of birth _____
tax no. / VAT ID no.* _____

bank information bank _____
full address** _____
routing no.** _____
account no.** _____
IBAN _____
SWIFT/BIC _____

hereinafter guest lecturer

agree on the following terms of contract:

* only for residents of Germany or EU member states

** Please supply these compulsory information for non-European based banks

§ 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 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 own authority. At the same time, he must consider the university's interests. The guest lecturer is not bound by any instructions or directions given by the university. He 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 responsible for his 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 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

For the university

Heidelberg, _____,

internal auditing department

Heidelberg, _____,

director of institution / head of project

guest lecturer

APPENDIX

CONTRACT FOR GUEST LECTURE

CONTRACT NO.: _____ .GV. _____ . _____

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