



To:
Accounting and Finance
University of Vienna
Universitätsring 1
A – 1010 Vienna

Invoicing Form for Guest Lectures and Scientific Activities (FIN / K2)

Information regarding the organisational unit

Numeric code and name of the organisational unit:

Contact person (last name, first name):

Telephone:

Email:

Cost centre:

Information regarding the type of scientific activity (please tick where applicable)

Date (DD.MM.YYYY):

Guest lecture

Topic:

Formulation of an expert opinion

Topic:

Scientific (advisory) discussion

Topic:

Scientific research

Content / Field:

Membership in a habilitation committee

Habilitation of (last name, first name):

Membership in an appointment committee

Vacant Professorship:

Other

Description:

Guest lecture / scientific activity

Numeric code and name of the organisational unit:



Information regarding the scientist whose domicile or habitual residence is in Austria

Last name:

First name:

Degree:

Date of birth (DD.MM.YYYY):

Address:

Street, number:

Postal code:

City:

Social security number:

Citizenship:

I am an employee of the University of Vienna: NO

YES

Date

Signature

Information regarding the scientist whose domicile or habitual residence is outside Austria

Last name:

First name:

Degree:

Date of birth (DD.MM.YYYY):

Address:

Street, number:

(Centre of vital interests)

Postal code:

City:

Country:

Addresses of all residences in other countries:

(Country, postal code, city, street, number)

Social security number:

Citizenship:

I am an employee of the University of Vienna: NO

YES

Guest lecture / scientific activity

Numeric code and name of the organisational unit:



Information regarding the scientist whose domicile or habitual residence is outside Austria

By my signature below I certify that:

- I have no residence in Austria;
- my income is not subject to any payment obligations towards third parties;
- my income will not benefit any business operated by me in Austria;
- my income for the current calendar year from the University of Vienna does not exceed € 10,000;

Date

Signature

Itemisation of the invoice

Duration of stay:	from (DD.MM.YYYY):	until:	Number of days:
Teaching hours (max. 14.5 hrs.; 15 hrs. or more: subject to social insurance contributions)			hours
<input type="checkbox"/>	Reimbursement of travelling costs (as per original receipts)		EUR
<input type="checkbox"/>	Reimbursement of accommodation costs (as per original receipts) or		EUR
<input type="checkbox"/>	Blanket compensation for accommodation costs (max. € 70 per day, for a max. of 14 days)		EUR
Fee:			EUR
Total amount:			EUR

Method of payment (please tick where applicable)

Bank transfer

In the name of: _____ Bank: _____

IBAN: _____

BIC/SWIFT: _____ Routing Number: _____

In exceptional cases, if BIC/IBAN is not available: Account number: _____ Bank code: _____

Cash payment – in person by presenting an ID card

Type of identification: _____ Identification number: _____

Last name, first name: _____

Guest lecture / scientific activity

Numeric code and name of the organisational unit:



universität
wien

Signature of the authorised signatory (project leader)

Date

Last name, first name and signature

Information regarding payment and booking entry (to be filled in by Accounting and Finance)

<u>VAT:</u>	Assessment basis:	EUR	thereof 20 % VAT:	
<u>Income tax:</u>	Assessment basis:	EUR	thereof 25 % withholding tax:	EUR
Total costs:				EUR
Amount paid:				EUR

The agreed work was subject to the following terms and conditions:

Activity of an independent character

The contractor certifies that (s)he is not employed at and has not been commissioned by another university / company, but rather has carried out the assignment as an **independent entity** (subject to a service contract). The guest lecture held has not exceeded one academic teaching unit per week and semester. The contractor certifies that her/his proceeds from this assignment are to be regarded as discretionary income.

Venue

The **venue of the activity** has been the **University of Vienna**, unless otherwise required by the object of the contractual services. With regard to other activities implied by the contract (preparation and follow-up work, etc.), the contractor has not been bound by any obligation in terms of venue.

Performance

With the exception of pre-determined lecture times, the contractor has not been bound in the provision of her / his service by any constraints with regard to sequence and / or work schedule. (S)He has delivered her/his lecture as agreed with the supervisor of the organisational unit. Her / His actual activity has not been subject to any type of instructions or monitoring in terms of content and conceptual structure.

Working equipment and materials

Essentially, all **working materials** were to be **provided by the contractor**. When required for the provision of the contracted lectures, general working equipment (rooms, hardware) was made available by the University. All expenditures related to the provision of working equipment and materials are to be borne by the contractor.

Substitution by third parties

The contract stipulated for the contractor to **discharge her / his contractual obligations personally**. The contractor was entitled to availing herself / himself of **substitution by a qualified third party** in exceptional cases. The University was to be promptly advised with regard to the occurrence of substitutions. The contractor was entitled to selecting her / his substitute after consultation with the University. No legal relationship ensues between the University and the substituting third party.

Applicable law

The contractor is herewith advised that the contract at hand is **no employment contract**; thus, this service contract does not fall under the incidence of Labour Law (holiday, sickness benefits, special payments, severance pay, etc.). Should this contractual relationship be qualified as an employment contract by Austrian courts of law, the contractor states explicitly that each and all claims pursuant from this contract beyond the remuneration, as specified by Labour Law, are satisfied by payment of said remuneration.

Social security, income tax liability and obligation of disclosure of the contractor

The **fee includes all applicable taxes, charges and contributions**. The contractor shall bear the sole responsibility of all relevant notifications and declarations. In accordance with § 99 EStG [Income Tax Law], the University of Vienna undertakes solely to withhold and pay withholding tax, as well as value added tax (if applicable). Should the contractor be employed under public law as a civil servant, her / his remuneration shall be transferred as ancillary income to her / his regular (main) place of employment (§ 240a BDG [Public Sector Employment Law]).



**Information leaflet regarding the
Invoicing Form for Guest Lectures and Scientific Activities (FIN / K2)**

Scientists from Austria and from abroad who are **not employees of the University of Vienna¹** and are **not incorporated as legal entities²** use the “Invoicing Form for Guest Lectures and Scientific Activities (FIN / K2)” to invoice the University for one of the following, or similar, activities:

- Guest lecture
- Formulation of an expert opinion
- Scientific (advisory) discussion
- Scientific research
- Membership in a habilitation committee
- Membership in an appointment committee

This form shall not be used for service contracts!

The following items can be invoiced:

- Reimbursement of travelling costs (with original receipts)
- Reimbursement of accommodation costs (with original receipts)
- **or**
- Blanket compensation for accommodation costs (max. € 70 per day, for a max. of 14 days)
- Fees

In the case of travelling and accommodation cost refund, as in the case of blanket compensation for these costs, the item shall be booked at cost category 735000 – travelling and accommodation costs – external.

If, besides her / his travelling and accommodation costs, the scientist also invoices her / his fees, or if the scientist only invoices her / his fees, said costs shall be booked as follows:

- For residents of Austria: cost category 673300 – guest lecturer resident FI
- For non-residents: cost category 673310 – guest lecturer non-resident FI

Payment of travelling and accommodation costs, as well as payment of fees shall be fully debited from the budget for material and personnel costs of the organisation.

Should the scientist be incorporated as a legal entity² and work for the University of Vienna as a scientific advisor (expert opinion, discussion, etc.) or in research, **20% VAT shall be added** to both the blanket compensation for accommodation costs and to the fees invoiced; VAT shall be debited from the **budget for material and personnel costs** as well.

If the “Invoicing Form for Guest Lectures and Scientific Activities (FIN / K2)” is duly **filled out and signed by the scientist**, the University of Vienna is not any longer under the obligation to withhold and pay income tax for the work performed by the scientist. In the rare cases when the double taxation agreement (DTA) between the Republic of Austria and the host country stipulates the obligation of taxation by withholding in Austria (currently Malaysia, Pakistan, Thailand and Turkey), respectively if there is no DTA in effect between the Republic of Austria and the state of residence, or if the form is not filled out appropriately, then the income tax shall be debited from the budget for material and personnel costs of the organisational unit, as well.

Separate payment of travelling and accommodation costs on the one hand, and fees on the other hand, to one and the same claimant does not exempt said claimant from the fiscal obligation of building a total basis of assessment covering both her / his travelling and accommodation costs and her / his fees.