

Info Sheet

Guest lectures and guest residences of international researchers at Bielefeld University

Guest Lectures

In accordance with § 13b of Germany's Value Added Tax (VAT) Act, the University has to pay the VAT charge, currently set at 19%, on services from persons contracted from abroad. A lecture by an international researcher at the University is such a type of service. The University, as the receiver of this service, must pay VAT to the tax office. In booking a service contract, VAT will be added to the fee at the project's or cost unit's expense. This is also the case when there is no separate fee paid, and simply the accommodation and mobility costs are covered, for example when a flat-fee is paid for the stay.

Note: The fee for guest lectures is exempt from VAT (§ 4 No. 21b of the German Value Added Tax Law) when the guest lecturer is incorporated into the course programme for students. In this case, the work in question must be regular and of a certain duration. A service contract is not drawn up for lecturing of this kind but requires a teaching contract.

Process: The faculty draws up a service contract that is prepared in duplicate and signed. The service provider countersigns the contract. The department forwards the agreement to the Department of Human Resources and Organisation ten days before the start of the service. After legal scrutiny the signed agreement is returned to the faculty of origin. The second issue is sent to Department F: Financial Services after the agreed delivery date for payment purposes.

Note If it is only possible for the service provider to countersign on the first working day, the department will send the agreement without the signature of the service provider to the Department of Human Resources and Organisation. The agreement must be signed before commencing contractual work and handed in at the latest when it ends to the Department of Human Resources and Organisation

Forms/ Links:

http://www.uni-bielefeld.de/Universitaet/Ueberblick/Organisation/Verwaltung/Dez_III/DezIII_Dokumente/Honorare_und_Minijobs/index.html

Contact person: staff member responsible for service contracts at the Department of Human Resources and Organisation

Research stays

Research stays by natural citizens of the EU and third countries serve the sole purpose of academic exchange. For the contract and reimbursement of mobility and accommodation grants for pure research stays by international researchers no exchange of services takes place that could be subject to VAT ('echter Zuschuss' 10.2 subparagraph 7 ff of the German Value Added Tax Act).

Note: If during the research stay the researcher provides a service to the University, e.g. an official lecture for which an additional fee is paid, this will be classed as a taxable service exchange according to § 13 b of the German Value Added Tax Act. In this case a separate service contract must be drawn up.

Process

I. Reimbursement of travel costs

If the grant regulations for the third-party funded project only allow for documented costs to be compensated, travel or accommodation expenses are reimbursed after the trip or the end of the stay. The travel expense report is signed in original by the payee and submitted with the receipts. Payment methods are bank transfer and cash payment. In justified exceptional cases an advance part-payment is possible.

Note: As this concerns the reimbursement of travel expenses, it is not possible to make payments until the end of the stay. Please contact the Travel and Expenses Office if this causes you any difficulties.

Forms/ Links:

http://www.uni-bielefeld.de/Universitaet/Ueberblick/Organisation/Verwaltung/Dez. III/DezIII_Dokumente/Reisekosten/index.html

II. Flat-rate payment for accommodation and mobility expenses during a research stay

For payment of flat-rate mobility and accommodation expenses the form "**Claim for compensation of mobility/accommodation expenses for stays of guest researchers from abroad**" is available at the Travel and Expenses Office. You must submit documents outlining the agreed amount of compensation such as a copy of the grant agreement/approval from third party funding or the financial budget. If there are no documents available from third party funding you must submit documentation provided by the faculty concerning allowances for guest researchers. If these documents are submitted the day before the intended stay/trip at the latest with an original signature, payments can be made from the first day of the stay. Payments can be made by bank transfer or in cash.

Further allowances such as health insurance connected with the research stay agreed by the funding organisation can be paid out directly through Department F: Financial Services (informally with a copy of the agreement of the third-party funding organisation).

Exceptional cases: For groups of international students of four and above involving small sums to be paid out, it is also possible to reimburse members of staff at Bielefeld University in

cash for payments made for accommodation and mobility. In these cases, documents of the expense should be handed in at Department F: Financial Services in the form of a list of receipts, or tickets for travel. An advance part-payment is also possible. In this case, please contact Department F: Financial Services in good time and clarify the terms of the particular case.

Note: If the conditions of the third-party funded project allows only for reimbursement of documented expenses, the claim for expenses must be done using the form 'claim for travel expenses' with the receipts after the trip or stay.

Forms/Links:

http://www.uni-bielefeld.de/Universitaet/Ueberblick/Organisation/Verwaltung/Dez_III/DezIII_Dokumente/Reisekosten/index.html

Contact persons for I and II: Travel and Expenses Office team at the Department of Human Resources and Organisation