

University of Bayreuth

Attestation of Entrepreneurial Activity and Residency in Compliance With § 13 b UStG “Sales Tax/VAT”, for all services rendered by a foreign service provider, in particular for visiting lecture appointments, guest lectures, translation services and creative exhibitions.

With respect to the tax liability for labor, materials and services of a foreign contractor in compliance with § 13, Paragraph 1, Nr. 1 of the “Sales/VAT Tax Law”, the receiver of the aforementioned services is liable for payment of the sales tax/VAT, if the service takes place in Germany. Universities are not exempt from this law. The tax to be paid according to the current Sales Tax /VAT Law in force is 19% of the fee for service or 7% for lectures protected under copyright law. Ms. Zehner in Department II of the Central University Administration is responsible for the computation and reporting of sales tax/VAT.

The tax attestation for the services rendered listed below is compulsory as prescribed by law for a definitive tax judgment. This attestation together with the required receipts of payments are to be submitted to Ms. Drechsel, Referat III/3 of the Central University Administration.

If there is no notification or the materials submitted are incomplete, taxation is automatically due in principle.

Tax Attestation

I/we (Mr./Ms./Group) herewith certify to the University of Bayreuth that

(Name and Address of the Service Provider)

I/we has/ have received for services provided in the form of my/our

Visiting Lecture Appointment (please see “Supplement for Visiting Scholars “ below)

Guest Lecture

Translation Services

Creative Exhibitions/Other _____

In the time from _____ **to** _____ **a remuneration for**

service in the amount of _____ **inclusive fee** _____.

I am/we are involved in this service

as contractor non cooperate

corporate body under public law

with Tax-ID.-No.

without Tax-ID.No.

I am/are registered with the Internal Revenue Service/Inland Revenue

in _____

Name and Address of relevant Internal Revenue Office/Inland Revenue

With the Social Security Number/Taxpayer’s Account Number

_____ **in Germany Abroad**

The service in question was rendered in Germany Abroad

The service is protected by copyright: Yes No

**Date and Place
Signature**

University of Bayreuth

A contractor is defined as one who carries out an activity on a sustained basis, not subject to directions, on a self-employed basis and in one's own name (see § 2, Paragraph 1 Sales Tax/VAT Law)

Comments on Tax Liability

(to be filled out by Ms. Zehner, Department II / Central University Administration)

Taxable service in compliance with § 13 b, Paragraph 1, Nr. 1 of Sales Tax/VAT Law

Yes No

The Sales Tax/VAT to be paid is (Total fee for Service _____ € x 19% or 7%) _____ €

Submitted to the German Tax Department in Bayreuth in the Advance Turnover Tax month of _____.

University of Bayreuth Supplement for Visiting Scholars ²⁾

Service/Visit is remunerated from public funds as grant/sponsorship or the like
(please attach copy of application)

Remuneration obliges recipient to a specific service or duty

Remuneration is paid in the context of a stipend

Remuneration serves, among other purposes, to meet living costs

This is a flat compensation for expenses, for the following service:

Other categories

Signature of host chair/institution

²⁾ Only needed if information pertaining to § 13b UStG is insufficient or does not apply, as in the stated special visits.

Available for questions: Dep. II Central Univ. Administration, Ms. Zehner,
Phone ++ 49 (0) 921/55-5967; e-mail: erika.zehner@uvw.uni-bayreuth.de

University of Bayreuth

**Inquiries should be directed to: Ms. Zehner (Tel.: 5967), Department II / Central
University Administration
Email: Erika.zehner@uvw.uni-bayreuth.de**