

Tax Declaration Form

I confirm that, in respect of my work as a foreign guest lecturer, I have been informed about a 20% tax liability (which is income tax based on lecture fees and also reimbursed travel expenses). I therefore submit this form together with my invoice.

Tick as applicable:

I agree to the deduction of 20% tax based on my fee since, for personal reasons, I have not completed form ZS-QU1 and I am not submitting a 'Certificate of Residence'.

I confirm that my total income in Austria does not exceed Euro 2,000 in the year and therefore tax will not be deducted from my fee. I submit herewith proof of identity and place of residence in the form of a copy of my passport, personal identification document (ID) or driving licence.

In accordance with dual tax assessment and because my income in Austria in the year exceeds Euro 2,000 but is below Euro 10,000, I have completed form ZS-QU1 (Abzugssteuer), which I submit together with my invoice. The deduction of 20% tax is therefore not applicable.

Because my income in Austria in the year exceeds Euro 10,000, I submit herewith my 'Certificate of Residence', completed by the tax authorities in my country of residence. The deduction of 20% tax is therefore not applicable.

Name, Title:

Address:

.....

Date of Birth:

Place and Date:

Signature

Information Sheets for Guest Lecturers at The University of Art and Industrial Design Linz

In principle, all fees paid to foreign guest lecturers are subject to tax (limited income tax) at a rate of 20%. This also covers travel and hotel expenses which are submitted to and reimbursed by the university. Tax is not deducted if the following conditions are fulfilled. Either:-

- 1) The lecturer confirms in writing, by completing a 'Tax Declaration Form' ('Abzugssteuerpflicht'), that his/her total income in Austria in the year does not exceed Euro 2,000. He/She must submit proof of identity and place of residence in the form of a copy of his/her passport, identification document (ID) or driving licence, together with the 'Tax Declaration Form' and his/her invoice for the lecture fee and expenses.
- 2) If the lecturer submits invoices to the university which represent more than Euro 2,000 but less than Euro 10,000 over the year, then he/she must complete the form ZS-QU1 and the 'Tax Declaration Form' ('Abzugssteuerpflicht') and enclose them with the invoice. It will then not be necessary for the university to deduct tax from the lecturer's fee.
- 3) If the lecturer submits invoices to the university which represent more than Euro 10,000 over the year, then a 'Certificate of Residence' must be completed and verified by the tax authorities in the lecturer's home country in order to free the lecturer from tax liability.

The following forms are available to be downloaded from the university Homepage www.ufg.ac.at under 'Zentrale Verwaltung-Formulare' (Central Administration Forms) or can be obtained directly from the institute's administration office:-

- **Abzugssteuerpflicht (Tax Declaration Form)**
- **Ansässigkeitsbescheinigung (Certificate of Residence)**
- **ZS - QU1**