

Important information regarding guest lectures, workshops, and other performances or similar services rendered to Hochschule für Gestaltung Offenbach (HfG) and Hessische Film- und Medienakademie (HFMA)

Dear Sir/Madam,
Dear guests,

We inform you herewith about tax implications concerning the above-mentioned services subject to being contracted.

VAT/TVA: In case of non-resident tax payers we expect that VAT reverse charge applies. Therefore, the sales tax amount in the form/invoice/contract should be zero/nil.

The tax assessment concerning VAT requires case-by-case examination. The responsibility for correct declaration and payment of taxes owed to your competent authorities lies with you as contractor. In case of uncertainty we recommend to clarify details with your tax consultant.

The offerings of Hochschule für Gestaltung Offenbach – unless otherwise stated – always take for granted the agreed price to represent gross total fee including all conceivable taxes and duties according to a judge of the European Court of Justice ([EuGH, Urteil v. 07.11.2013, C-249/12](#)). In case of subsequent tax assessment notices contrary to the expectations, the responsibility is solely with the contractor.

Any civil claims in addition to the agreed price are fundamentally excluded.

In case of mainly artistic performances, talks etc. the deduction of withholding income tax (§50a EStG) may occur as well as fees for the artists' social insurance (KSK). These are in the obligation of Hochschule für Gestaltung Offenbach and will not be deducted from the agreed price.

Please confirm that you accept our legal notice as amendment to the contract.

Date, signature

Guest lecture invoice

Surname, First name: _____

Date of birth: _____

Street, No.: _____

Postcode, Place of residence: _____

Telephone & E-Mail: _____

Guest lecture held on (date): _____

Topic: _____

Fee net: _____ EUR

Plus VAT (Germany): _____ EUR

Fee gross: _____ EUR

Travel expenses: _____ EUR

Accommodation costs: _____ EUR

Note: If travel expenses and / or accommodation costs are to be charged, please attach the corresponding receipts.

Total: _____ **EUR**

Please transfer the amount to the following bank account:

Account holder: _____

Bank: _____

IBAN / Account number: _____ BIC/SWIFT: _____

Tax number/ VAT No. if applicable: _____

Tax ID (Steuer-ID): _____

Name and address of responsible tax office: _____

Date, Signature Guest Lecturer

Cost center

Date, Signature Dean/resp. Prof