

Full name and address of contractor:

To:

Date:

**Settlement for**

**Invoice No.:**

Dear Sirs,

please effect payment as specified below for the partial- / total services provided:

|               |            |
|---------------|------------|
| Subtotal      | EUR        |
| plus % VAT    | EUR*/**/** |
| <b>Total:</b> | <b>EUR</b> |

If applicable, check the appropriate box:

I am a small-sized entrepreneur according to § 19 UStG (German Value Added Tax Act), and hence exempt from reporting value added tax. \*

The service provided is exempt from value added tax according to § 4 No. 21b) UStG \*\*

My permanent residence is outside of Germany, so that the service provided is subject to reverse charge in the country of receipt. \*\*\*

I am liable to VAT

|   |  |
|---|--|
| Contract / University teaching contract of: <sup>1)</sup>                           |  |
| Scope/Definition & Date/Period of Partial- / Total Services Provided: <sup>1)</sup> |  |
| Project No. / PSP-Element:  |  |
| Name, first name:   |  |
| Address:  |  |
| Country of Origin: (if permanent residence of contractor is outside of Germany)     |  |

<sup>1)</sup> Please check the appropriate box

|  |  |
|--|--|
| Tax Number of contractor / VAT ID No.:                               |  |
| Tax and Revenue Office:<br>(full address)<br>(ignore if *** applies) |  |

Payment Details: Please transfer the above amount to my bank account at:

|  |  |
|--|--|
| Name of Bank:                                    |  |
| Account Number:                                  |  |
| Bank Routing Number:                             |  |
| IBAN:  |  |
| BIC / SWIFT (in case of non-German bank account) |  |

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Signature of Contractor

- \* *Small-sized entrepreneurs are exempt from reporting value added tax. In simplified terms, this means that regulations applying to small-sized entrepreneurs as stated in § 19 of the German Value Added Tax Act (UStG) are applicable if overall turnover including possible value added taxes did not exceed 22,000 Euros in the previous calendar year and is not expected to exceed 50,000 Euros in the current calendar year. This provision does not apply to persons whose permanent residence is outside of Germany.*
- \*\* *Teaching / Knowledge transfer in the context of the academic education / curricula is exempt from value added tax according to § 4 No. 21b) UstG.*
- \*\*\* *If persons whose residence is outside of Germany perform paid services for the Humboldt-Universität zu Berlin, then according to § 13b UStG (implementation of article 196 Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax) the Humboldt Universität zu Berlin is responsible for paying value added tax. In this case no value added tax shall be displayed in the invoice.*

*(PLEASE NOTE: This is a summary of certain implications of German legislation on value added tax. We strongly recommend consulting your tax advisor or your tax and revenue officer for further clarification.)*

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**To be completed by Client:**

**It is hereby certified that the partial services / total services <sup>1)</sup> outlined in the project contract have been provided:**

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Date / Signature of Client

1) Please check the appropriate box