

Instructions for hiring a lecturer with tax residence abroad

If you are not a Spanish tax resident and you are going to give a conference at the ETSAB UPC, in order to pay you you must provide us with:

If you act as a COMPANY:

1. Budget in pdf format and signed, and dated prior to the conference. It must include all the data contained in the model in ANNEX 1
2. Invoice dated after the conference took place, in pdf format and signed

If you act as a NATURAL PERSON:

1. Invoice: In pdf format and signed. Presentation is mandatory
2. Certificate of tax residence Presentation is optional:

If you are a tax resident in a country with CDI (Convention to avoid double taxation) we recommend that you send us the Certificate of tax residence issued in the year of the date of the invoice by the competent authorities of your country for CDI purposes.

By presenting the Certificate, the Spanish IRPF tax (Personal Income Tax) will not be deducted from the amount payable shown on the invoice. The list of countries is available at

https://www.hacienda.gob.es/esES/Normativa%20y%20doctrina/Normativa/CDI/Paginas/CDI_Alfa.aspx

If you are a tax resident in a country with CDI and do not present the certificate, or ~~is~~ **are** a tax resident in a country without CDI, the amount of current personal income tax will be deducted from the payment of the invoice (in 2023 the discount is 19% for people from the EC and 24% for the rest of the rest of the world)

ANNEX 1: BUDGET MODEL

BUDGET number: number

Budget date: date (must be prior to the day of the conference)

UPC-ETSAB

C. Jordi Girona, 31

08034 Barcelona

NIF Q0818003F

Name of individual/company

Street

Postal code + City + State

Mail

Tax identification number

Service to be provided: Conference "title of the conference" held on DD/MM/YY at the ETSAB-UPC

Taxable base: amount €

IRPF (number %) amount €

VAT exempt invoice according to title II, chapter I, article 20, point 1, sections 9 and 10 of law 37/1992 of December 28 on Value Added Income Tax

Payment method if the quote is accepted:

Bank transfer to IBAN "iban number"