

How to claim expenses for my guest lecture?

You have given a guest lecture, for which you signed and returned the model agreement guest lecture to flex@rug.nl. (Please note: this is not the same as the Application Form). There are two ways in which you can claim the fee set out in the model agreement:

Through an invoice

If you have a company and gave the guest lecture in that capacity, you can submit an invoice afterwards.

Invoice requirements

The Financial Shared Service Centre (FSSC) hosts the UG's complete Accounts Payable department. For your invoice to be processed both correctly and efficiently, it is important that your invoice contains several specific criteria.

In the heading of the invoice, the address is to be stated as following:

University of Groningen, Financial Shared Service Centre (FSSC)
<Name of faculty or service>
Postbus 3
9700 AA GRONINGEN

In addition to the legal requirements, it is essential that specific information is stated on the invoice, namely:

- 9-character project number (you can find the number on the model agreement);
- Name purchaser;
- The fact that the invoice concerns a guest lecture.

You can find more information about the invoice requirements via the link below:

<https://www.ruq.nl/about-ug/practical-matters/factuurvereisten-fssc#Factureren>

Invoices that do not meet the requirements as mentioned above will NOT be processed and will be returned to sender.

VAT and teaching activities

Guest lecturers are exempt from VAT on the basis of Article 8 of the Turnover Tax Act (*Wet OB/BWBR0035434*). This legislation concerns tax exemptions within the education sector. Article 8 of this Act stipulates that external lecturers who are hired to provide vocational or university teaching at the University of Groningen are exempt from VAT. These guest lecturers do not have to be registered in the Central Register of Short-Term Vocational Education (CRKBO, *Centraal Register Kort Beroepsonderwijs*). This exemption may also be applied if a private limited company issues an invoice for the teaching activities provided. The VAT exemption and the activity for which the invoice is being issued must be stated clearly on the invoice. To this end, a description of the task carried out and a reference to the Turnover Tax Act (*Wet OB/BWBR0035434*) is sufficient.

Through an expenses claim

If you gave the guest lecture in your personal capacity, it is possible to claim your fee via the claims portal after you have given your guest lecture. The claims portal can be accessed via the following link:

www.rug.nl/declaratie

Tick the option 'I am completing a claim for myself and I don't have a "P-number" (Externals)'. Please note: even if you have a P-number, you still need to choose the option "I am completing a claim for myself and I don't have a "P-number".

Fields marked with a red asterisk are compulsory fields. You also need to state the faculty or service unit for which you performed your activities. This information can be found in the model agreement. After you finished filling in the marked fields, click on 'OK' and choose the available form for 'Guest teachers'. In this form you also need to add the project number, which can also be found in the model agreement.

If you travel by train, please do not forget to enclose your train ticket with the claim form. If you travel by car, you will be paid the standard allowance of € 0.19 per kilometre. In case it was agreed with you that you can also claim other expenses such as a hotel stay, please enclose documentary evidence of these.

Once you have filled in all the details you can calculate your claim and submit the form digitally. The Tax and Customs Administration will be notified of the fee paid to you via an IB-47 form and you also have to declare this in your tax return as additional income.

If you have any questions about the claims procedure, please send an e-mail to flex@rug.nl or call 050 363 8430.