



Instructions for Paying a Lecturer with Tax Residence Abroad

If you are not a Spanish tax resident and are giving a lecture at ETSAB-UPC, please provide the following documentation so we can process your payment:

If you act as a **COMPANY / LEGAL ENTITY**:

1. **Budget:** A signed PDF budget, dated prior to the event. It must include all the information specified in **ANNEX 1**.
2. **Invoice:** A signed PDF invoice, dated after the event has taken place.

If you act as an **INDIVIDUAL / NATURAL PERSON**:

1. **Invoice (Mandatory):** A signed PDF invoice.
2. **Certificate of Tax Residence (Optional, but recommended):** If you are a tax resident in a country that has a Double Taxation Agreement (DTA/CDI) with Spain, we recommend providing a Certificate of Tax Residence issued for DTA purposes by your country's tax authorities within the same calendar year as the invoice date.
 - **With Certificate:** No Spanish withholding tax will be deducted from your invoice. (The list of countries with active DTAs is available [here](#)).
 - **Without Certificate (or country without DTA):** The applicable Spanish withholding tax (IRNR) will be automatically deducted from your payment (**19%** for EU/EEA residents, and **24%** for the rest of the world).



ANNEX 1: BUDGET TEMPLATE

BUDGET NUMBER: [Insert Budget Number]

BUDGET DATE: [DD/MM/YYYY] (Must be prior to the date of the conference)

1. ISSUER / PROVIDER DETAILS (Lecturer or Company)

- **Name / Company Name:** [Full Name of Individual or Legal Entity]
- **Tax ID / Passport / Reg. Number:** [Your Tax ID or Passport Number]
- **Address:** [Street, Postal Code, City, Country]
- **Email:** [Your Email Address]

2. RECIPIENT DETAILS (Client)

- **Name:** Universitat Politècnica de Catalunya - Barcelona Tech (UPC - ETSAB)
- **Tax ID (NIF):** Q0818003F
- **Address:** C/ Jordi Girona, 31, 08034 Barcelona, Spain

3. SERVICE DETAILS

- **Description:** Conference "[Title of the Conference]", held on [DD/MM/YYYY] at ETSAB-UPC.

4. FINANCIAL BREAKDOWN

- **Taxable Base (Subtotal):** [Amount] €
- **Withholding Tax (IRPF / IRNR):** - [Amount or 0%]* €
- **VAT (0%):** 0 € (Exempt according to Title II, Chapter I, Article 20.1, points 9 and 10 of Spanish VAT Law 37/1992)
- **TOTAL AMOUNT:** [Amount] €

5. PAYMENT METHOD

- **Payment Terms:** Bank Transfer
- **Account Holder:** [Name of Account Holder]
- **Bank Name:** [Name of Bank]
- **IBAN:** [IBAN / Account Number]
- **BIC / SWIFT:** [SWIFT Code]

**Note: If a valid Certificate of Tax Residence for DTA/CDI purposes is provided, Spanish withholding tax is 0%. Otherwise, standard withholding tax (19% / 24%) will be deducted from the total.*