



Pädagogische Hochschule Tirol

## Settlement of fees for seminars taught at the PHT by external lecturers from abroad

The [DTT Relief Regulation](#) dated 21.07.2021 provides for three settlement options for foreign external lecturers (Lehrbeauftragte):

1. The foreign external lecturer can provide confirmation of residence from the tax administration of the country of residence using [form ZS-QUI](#) or [form ZS-QU2](#) for DTT withholding tax relief.
2. Where total remuneration does not exceed € 10,000 per calendar year, tax relief can be claimed using the [self-declaration form](#).
3. Should the settlement of payment submitted not include one of the above declarations, the Pädagogische Hochschule Tirol is obliged to deduct 20% from the gross amount (incl. travel expenses). Austrian withholding tax pursuant to §99 of the Austrian Income Tax Act (EstG) can subsequently be reclaimed by the foreign external lecturer from the Tax Authority for Large Traders (Finanzamt für Großbetriebe) in Vienna. For further information, click [here](#).