



## **VISITING SCIENTISTS PROGRAM GUIDELINES**

### **Communication to winners and grant award**

Appointed Visiting Scientists will receive by email the official communication of the selection outcomes. They should accept or reject the grant within fifteen days after receiving the selection outcomes sending an email to: [visiting.scientist@unica.it](mailto:visiting.scientist@unica.it); they should also attach the requested documents (copy of passport, Italian tax identification code if any). In case of absence of any communication by the deadline given, it will be considered to be a renunciation.

### **Registration and signing of contract**

After accepting the grant, Visiting Scientists will be invited to sign contract according to Italian laws.

**Research activities at the University of Cagliari will not start before the contract signing, and they will be closed by 30<sup>th</sup> November 2016.**

### **In August signing of new contracts are suspended.**

Activities previously started cannot be carried on beyond the second week of August.

Visiting Scientists should contact Direzione per la ricerca e il territorio at [visiting.scientist@unica.it](mailto:visiting.scientist@unica.it) well in advance before leaving their country of origin. They should confirm their arrival date and the period of their stay in Cagliari as previously communicated.

After their arrival in Cagliari, Visiting Scientists will be invited to sign the contract at the Direzione per la ricerca e il territorio. They should bring the following documents:

-valid passport



-official document issued by the bank with necessary bank information for grant payment (bank name, branch, IBAN code, BIC/Swift code, ABA code/Routing number, account number).

### **Entry visa procedure for non-European citizens**

Non-European citizens access to Italy should be programmed well in advance. The procedure is in accordance with Italian laws on issuance of entry visas.

Visiting Scientists should enter Italy on one of these two types of visa:

- a) visa for **scientific research** (only for visit longer than three months)
- b) visa for **self-employment reasons**

Visiting Scientists should apply for their permit of stay within eight days after their arrival in Italy.

**Direzione per la ricerca e il territorio will provide necessary information and support.**

### **Visiting Scientists Program's Activities**

Visiting Scientists will carry out their research activities at the respective Departments according to the projects presented.

Activities should be co-ordinated with respective scientific Local Advisors.

### **Grant payments**

Heads of Departments must send to the Direzione Finanziaria (Settore Co.co.co.) and in carbon copy to the Direzione per la ricerca e il territorio ([visiting.scientist@unica.it](mailto:visiting.scientist@unica.it)) a timely declaration as the Visiting Scientists' activities start.

Grants will be paid in monthly postponed payments, after Heads of Departments' declarations on the regular performance of activities in accordance with the contracts. Declarations should be presented no later than 5<sup>th</sup> of each month, after the month of reference.



The last payment is subject to the presentation of a report on activities carried out and outcomes achieved that must be signed jointly by the Visiting Scientist and the Local Advisor.

Grant will be paid into the Visiting Scientist's bank account. The bank account data will be communicated to Direzione per la ricerca e il territorio when the contract is signed. In order to avoid problems for payments of sum due, it is preferred to present an official document issued by the bank.

### **Fiscal treatment**

According to Italian laws payments for self-employment activities (regular, casual, and co.co.co.) to non-national for income produced in Italy, it is applied the fiscal treatment as follows:

- withholding tax of 30% (IRPEF) of the gross income (art. 24 and 25, D.P.R. 600/73)
- social security contribution to INPS-Gestione Separata (art. 2, L. 335/95)
- deduction for accident insurance to INAIL (L. 38/2000)
- regional and council additional tax

The University of Cagliari as withholding agent decides to not apply the Convention for avoidance of double taxation for non-residents. The deduction of 30% to IRPEF will be applied in accordance with the above-mentioned D.P.R. 600/73.

Visiting Scientists can apply for reimbursement of IRPEF paid in Italy to the Revenue Agency (Agenzia delle Entrate) in Pescara through appropriate request (form D – altri redditi, available in the Revenue Agency website – in the section: Modulistica fiscale internazionale):

<http://www.agenziaentrate.gov.it/wps/content/Nsilib/Nsi/Documentazione/Fiscalita+internazionale/Modulistica+fiscale+internazionale+%28provvedimento+del+10+luglio+2013%29/>

Visiting Scientists should apply for reimbursement within 48 months after the fiscal deduction or they could benefit from tax credit possibly applied in their country of origin.



The Revenue Agency will check the existence of necessary conditions, and will provide the reimbursement of IRPEF only if it is due.

Upon request of the Visiting Scientists at the end of the contract, a certification of grant payments received can be issued. Scientists who have received income for collaborazione coordinata e continuativa (co.co.co.) subject to fiscal deductions and contributions will receive the Form CU (Certificazione Unica). The withholding agent/University will certify amounts paid and deductions made according to the taxation system.

### **Health coverage**

European Visiting Scientists who stay in Italy for periods shorter than three months are guaranteed the health coverage of their country of origin if they have the European health card (TEAM/EICH). They are entitled to access public health services in Europe and emergency treatments (doctors, pharmacies, hospitals, clinics).

Non-European Visiting Scientists are suggested to extend their health coverage to Italy or to subscribe a private health policy for the period of their stay in Cagliari (to be done in their country of origin). Registration with the Italian National Health Service is allowed only to citizens that spend in Italy periods longer than three months and apply for a permit of stay.

### **Juridical nature of grants and incompatibility**

Being awarded a grant does not imply the establishment of a dependent employment nor entitle to access to tenure positions at the University.

Grants cannot be combined with any other grant awarded for any reason or with other contracts signed with the University of Cagliari.

**For further information please send an email to:** [visiting.scientist@unica.it](mailto:visiting.scientist@unica.it)