

To the users who go on a mission funded by GSSI

In case the mission includes the payment of **registration fees**, the user is required to ask for an **invoice headed to GSSI**. The invoice will be **fully paid directly by the GSSI** on behalf of the user, without any advance payment by the user (therefore with no need of reimbursement) and will be issued following different instructions according to the Country where the conference is held.

1) CONFERENCES HELD IN **ITALY (Italian supplier)**:

In Italy the Electronic Invoice (fattura elettronica) is mandatory, therefore, the user is required to provide the supplier with the document “comunicazione ai fornitori” (communication to suppliers) containing the instructions for the correct issuing of the invoice. We remind that the invoice will be **fully paid directly by the GSSI** on behalf of the user, without any advance payment by the user, and, therefore, without any reimbursement.

2) CONFERENCES HELD **ABROAD (foreign supplier)**:

For a foreign supplier it is not possible to issue an electronic invoice, therefore, the paper invoice must contain the following details:

- a) Gran Sasso Science Institute, Viale Francesco Crispi, 7- 67100 L’Aquila – Italy C.F. e P.I. 01984560662 (vat number)
- b) Supplier’s Tax details: head office address and vat number (no vat number is required if the supplier is Extra-EU), IBAN code and SWIFT code for foreign bank transfers.
- c) Invoice number and date of issue
- d) Name and Surname of the participant

**IMPORTANT CLARIFICATION (foreign suppliers)**

- If the conference is held **abroad**, in EU and Extra-EU Countries and the user attends **in person**: VAT is due in the foreign Country, therefore the VAT amount will be charged by the supplier and shown on the invoice: the Institute will pay the VAT amount to the supplier, together with the taxable amount;
- If the conference is organized by a foreign supplier and is held and **attended in person in Italy**, VAT is due in Italy, therefore the VAT amount will not be charged on the invoice and the Institute will pay it directly to the exchequer;
- If the conference is organized by a foreign supplier and is **held online** (the user attends via web), VAT is due in Italy, therefore the VAT amount will not be charged in the invoice and the Institute will pay it directly to the exchequer.

Important:

If the Conference organization is not able to emit an electronic invoice, you can still submit a paper invoice to our administration, headed to GSSI. If the invoice is headed to your name, the reimbursement must be taxed at the rate of 30% for the part exceeding of euro 15,29 for transfers in Italy and euro 25,82 for transfers abroad . All public administrations are obliged to enforce this taxation.

Remember, to be reimbursed for the full amount, the invoice (paper or electronic) must be headed to GSSI.

For any clarification please contact: [missions@gssi.it](mailto:missions@gssi.it)

For the suppliers: [ragioneria@gssi.it](mailto:ragioneria@gssi.it)