About Collaborative Research Agreement and Notice of Visit

When your schedule of visit is decided, prepare Form 1: Collaborative Research Agreement and send it to GIMRT office by e-mail. An electronic version can be regarded as the original. The deadline is two weeks before your visit.

The date of visit should contain the actual period of the visit. If there is an uncertainty of the visiting dates, please write the longer period so that the actual visiting dates are included. If the date is changed completely after the submission of Form 1, you can send either a new Form 1 or a Form 2: Notice of Visit. By submitting Form2, we regard that the date of Form 1 is corrected.

If you visit multiple times, submit Form 1 in your first visit and submit Form 2 for each of successive visits.

Notes

1. “Director of Research Institution” is the head of the home institution: such as president, dean, director of the department, head of center, or person in the equivalent position who has the responsibility for this agreement.
2. If an undergraduate (major student of a technology college) is included as a collaborator, the supervisor must acknowledge the student.
3. Handling of intellectual property rights:   
   Intellectual property rights generated because of research shall confirm to the Tohoku University Joint Research Regulations.
4. Insurance:   
   When graduate students and undergraduate students (major students for technical colleges) use the laboratory in IMR, they must have Personal Accident Insurance for Students Pursuing Education and Research or equivalent one. All other users also must hold a proper insurance. IMR will not provide any insurance for users.
5. Contact Information:   
   GIMRT-office, Research Cooperation Division, General Affairs Section,   
   Institute for Materials Research, Tohoku University   
   2-1-1 Katahira, Aoba-ku, Sendai, Miyagi 980-8577, Japan   
   Phone+81-22-215-2183 FAX+81-22-215-2184

Email gimrt-office@grp.tohoku.ac.jp

1. Income tax deductions on remuneration and travel expenses  
    (taxes withheld at source):   
   In situations where remuneration and travel expenses are paid directly by Tohoku University to researchers, etc. travelling from outside Japan (including cases where only travel expenses are paid), in accordance with the Japanese tax system (Income Tax Law), a tax of 20.42% is levied on the total amount of remuneration and travel expenses.

Please understand regarding the remuneration money or travel expenses that you will be paid the appropriate amount after the income tax payable to the tax authorities has been deducted (tax withheld at source).

However, if a tax treaty has been concluded between your country of residence and Japan, and you submit notification concerning the tax treaty at least one day before the remuneration or travel expenses are due to be paid to you, you will be exempt from paying income tax in Japan, and we will be able to pay you the full amount of travel expenses and remuneration.

Please contact us through the faculty member in charge in advance if you wish to make use of an existing tax treaty.

If you are exempt from paying income tax in Japan through the application of a tax treaty, you will need to declare the payment received to your home country’s taxation authorities and pay income tax on it. In addition, even if you do not make use of a tax treaty, you need to declare the payment received and the income tax you paid in Japan to your home country’s taxation authorities. Therefore, please confirm how the procedures carried out in your home country will apply to you. We appreciate your understanding and cooperation with us in our dealings with the Japanese tax system.

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| 【Note】 For those resident in the USA, Australia, Germany or France:  If you wish to make use of a tax treaty, you must arrange the preparation of a “Certificate of Residency” (\*) before you come to Japan, and bring it with you when you come to Japan. Please note that tax treaties cannot be applied if you are not in possession of a certificate of residency. Please be aware that it may take some time for the certificate of residency to be issued, so please check with the tax authorities in your home country and arrange for one as soon as possible.  (\*) In the United States, a Certification of U.S. Tax Residency (Form 6166) will be issued on application to the Internal Revenue Service (IRS), using Form 8802.  (\*) In France, please download the form from the URL below and obtain evidence of your residency.  <https://www.nta.go.jp/taxes/tetsuzuki/shinsei/annai/joyaku/annai/pdf2/y_16.pdf>  (\*) For those coming from Australia or Germany, please confirm the procedures followed by the relevant taxation authority. |

Form 1

Collaborative Research Agreement

National University Corporation Tohoku University

To Director of Institute for Materials Research

Proposal Number:

Proposal Title:

|  |  |  |
| --- | --- | --- |
| Name | Job Title | Home Organization |
|  |  |  |
|  |  |  |
|  |  |  |

　We acknowledge that the above persons will become collaborators.

　Day Month Year

Director of home institution

Affiliation/Title/Name Personal Seal or Signature

I acknowledge that the undergraduate (major student for technical colleges) among the aforementioned persons will become collaborators.

Supervisor:　　　　　　Personal Seal or Signature

Notes

1. “Director of Research Institution” is the head of the home institution: such as president, dean, director of the department, head of center, or person in the equivalent position who has the responsibility for this agreement.
2. If an undergraduate (major student of a technology college) is included as a collaborator, the supervisor must acknowledge the student.
3. User and visitors are required to comply with the conditions written in the call document and regulations of Tohoku University and the GIMRT Code of Conduct.
   1. Buy appropriate accident and liability insurance
   2. Receive briefing and safety instruction/training by the host faculty before the experiment
   3. Work safely by paying attention to infectious diseases