

Guidelines for the use of the Spin-Off Label of the Deggendorf Institute of Technology

Start-ups/businesses that were supported and supervised by the Deggendorf Institute of Technology (DIT) during their start-up phase can use the DIT Spin-Off Label free of charge in accordance with the relevant guidelines.



Requirements for the use of the Spin-Off Label on the website:

The Spin-Off Label may only be placed on the start-up's website. Linking to the DIT website is not permitted. Likewise, the spin-off label may not be highlighted. According to A 1.1 Abs. 23 UStAE this would otherwise be a service (=advertising) of DIT which is subject to VAT.

(Definition of "special emphasis":

Unfortunately, the tax authorities have not clearly described "special emphasis" (besondere Hervorhebung). Therefore, this must be made dependent on the size and placement of the logo. If the logo cannot be overlooked when the page is called up (without scrolling) and if it is of an appropriate size, it is requested that consultation take place. Unfortunately, a more precise definition is not possible.)