

99102057022000

Heruntergeladen am 06.06.2025

<https://fimportal.de/services/99102057022000>

Modul	Sachverhalt
Leistungsschlüssel	99102057022000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Applying for a certificate of residence under a treaty to avoid double taxation
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Bescheinigung (022)
SDG-Informationsbereich	Vorübergehender oder dauerhafter Umzug in einen anderen Mitgliedstaat
Lagen Portalverbund	Urkunden und Bescheinigungen (1070200), Steuererklärung (1060100)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2020
Fachlich freigegeben durch	Berlin Senate Department of Finance (SenFin)
Handlungsgrundlage	Regulations of the respective double taxation agreement (usually Article 4) https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/staatenbezogene_info.html
Teaser	If you, as a taxable (legal) person, earn foreign income from a country with which an agreement to avoid double taxation exists, a certificate of residence may be required for submission to a foreign tax authority. may be required.
Volltext	<p>The foreign state often requires a certificate of residence within the meaning of a double taxation agreement (DTA), for example, if you apply abroad for exemption or reimbursement of withholding tax levied there on interest, dividends or royalties.</p> <p>The residency of a person is to be determined according to the respective regulations of the specific DTA between Germany and the other country in which the income is received. If you need advice on this, you can request it for a fee from a tax consultant of your choice.</p> <p>Certificates of residence may only be issued on an official form. They are issued by your tax office or the tax office of your company.</p> <p>The certificate of residence may already be part of the foreign exemption or refund application (e.g. for foreign investment income or license fees). For this purpose, the Federal Central Tax Office (BZSt) provides the forms agreed with the respective foreign tax authority. In addition, the form of the German tax authorities valid for all types of income can be used, which is provided by the Federal Tax Administration.</p>
Erforderliche Unterlagen	written application (in duplicate)

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Voraussetzungen	<p>You can submit the application for yourself (as a natural person, for example as a partner in a partnership) or on behalf of a legal entity (for example a corporation). A certificate of residence under a double taxation agreement (DTA) can be issued:</p> <ul style="list-style-type: none"> • for income tax purposes only, • if the natural person or legal entity is <ul style="list-style-type: none"> • is resident in Germany in accordance with the respective DTA and • income was generated abroad (e.g. foreign investment income or license fees)
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You can apply for a certificate of residence under a double taxation agreement (DTA) in writing to the tax office responsible for you or the legal entity.</p> <ul style="list-style-type: none"> • You must submit the application form in duplicate. • Based on your application and the contents of the file, the tax office will then check whether the requirements for confirmation of residence in Germany are met. • If the requirements are met, the tax office will certify your residency directly on the form you have submitted. • The tax office will hand over or send you the original copy of the certificate of residence and keep the duplicate on file.
Bearbeitungsdauer	0 - 1 Monat(e)
Frist	None. The residency of the person can be certified at a specific time or period.
weiterführende Informationen	https://www.auswaertiges-amt.de/de/service/konsularinfo/internationaler-urkundenverkehr
Hinweise	You can find the form from the German tax authorities that can be completed online at Form center > Tax forms > Double taxation > Certificate of residence according to DBA
Rechtsbehelf	<ul style="list-style-type: none"> • No legal remedy is possible. • A certificate of residence under a DBA does not have

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	the character of a regulation, but only of proof.
Kurztext	<ul style="list-style-type: none"> • Double taxation agreement Certificate of residence • Certificate for income tax purposes only • Applicant: natural person (e.g. partner in a partnership), legal entity • Certificate of residence in Germany requires <ul style="list-style-type: none"> • Existence of a DTA in relation to the country in which the certificate of residence is to be submitted • Residency of the applicant in Germany in accordance with the applicable DTA • Income generated abroad • Written application required (in duplicate) • Issue of the certificate of residence according to DBA directly on the form • Fees: none • Responsible: Tax office of the person making the application
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.bzst.de/DE/Service/SteuerlichesInfocenter/Ausl_Formulare/auslaendische_formulare_node.html#js-toc-entry1 https://www.formulare-bfinv.de
Ursprungsportal	