

99102057022000, 99102057022000

Double taxation agreement Certificate of residence

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/370118614/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102057022000, 99102057022000
Leistungsbezeichnung I	Double taxation agreement Certificate of residence
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	17.11.2020
Fachlich freigegeben durch	Berlin Senate Department for Finance (SenFin)
Handlungsgrundlage	Regulations of the respective double taxation agreement (as a rule Article 4) https://www.bundesfinanzministerium.de/Web/DE/The men/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/staatenbezogene_info.html
Teaser	If you are a taxable (legal) person and generate foreign income from a country with which an agreement exists for the avoidance of double taxation, a certificate of residence may be required for submission to a foreign tax authority. may be required.
Volltext	<p>Often, for example, the foreign state requires a certificate of residence within the meaning of a double taxation agreement (DTA) if you apply abroad for exemption or reimbursement of withholding taxes 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 state in which the income is received. If you need advice on this, you can request it from a tax adviser of your choice for a fee.</p> <p>As a rule, residence certificates 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 residence certificate may already be part of the foreign exemption or refund application (for example, in the case of foreign investment income or royalties). 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 administration valid for all types of income can be used, which is provided by the Federal Tax Administration.</p>

Modul	Sachverhalt
Erforderliche Unterlagen	written application (in duplicate)
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 in accordance with 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 the legal entity is resident in Germany <ul style="list-style-type: none"> • is resident in Germany in accordance with the relevant DTA and • income was earned abroad (for example, foreign capital gains or royalties)
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You can apply for a residence certificate 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. • The tax office will then check, on the basis of your application and the contents of the file, whether the conditions for confirmation of residence in Germany are met. • If the conditions are met, the tax office will certify residency directly on the form you submit. • The tax office hands over or sends you the original copy of the certificate of residency, while it keeps the duplicate on file.
Bearbeitungsdauer	0 - 1 Monat(e)
Frist	None. The residency of the person can be certified by point in time or by period.
weiterführende Informationen	https://www.auswaertiges-amt.de/de/service/konsularinfo/internationaler-urkundenverkehr
Hinweise	You can find the online fillable form of the German tax authorities under: Form centre > Tax forms > Double taxation > Residence certificate in accordance with DTAs

Modul	Sachverhalt
Rechtsbehelf	<ul style="list-style-type: none"> • No legal remedy is possible. • A residence certificate in accordance with a DTA does not have a regulatory character, but only a probative character.
Kurztext	<ul style="list-style-type: none"> • Double taxation agreement Residence certificate • Certificate for income tax purposes only • Applicant: natural person (e.g. partner of a partnership), legal entity • Certification of residency in Germany requires: <ul style="list-style-type: none"> • Existence of a DTA in relation to the state in which the certificate of residence is to be submitted. • Residence of the applicant in Germany in accordance with the applicable DBA • Income generated abroad • Written application required (in duplicate) • Issue of the certificate of residence in accordance with the DBA directly on the form • Fees: none • responsible: Tax office of the applicant
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	Doppelbesteuerungsabkommen Ansässigkeitsbescheinigung, Double taxation agreement Certificate of residence