99102057022000, 99102057022000

# Double taxation agreement Certificate of residence



| 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** | Rheinland-Pfalz |
| **Freigabestatus Katalog** | unbestimmter Freigabestatus |
| **Freigabestatus Bibliothek** | unbestimmter Freigabestatus |
| **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** | Steuererklärung (1060100), Urkunden und Bescheinigungen (1070200) |

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| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 23.12.2022 |
| Fachlich freigegen durch | FM |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/Teilliste_D.html<br>https://www.gesetze-im-internet.de/Teilliste_D.html |
| Teaser | A certificate of residence may be required for submission to a foreign tax authority if you as a taxpayer earn foreign income from a country with which an agreement to avoid double taxation (DTA) exists. |
| Volltext | A certificate of residence may be required for submission to a foreign tax authority if you as a taxpayer earn foreign income from a country with which a double taxation agreement (DTA) exists. The foreign state often requires a certificate of residence within the meaning of a DTA, for example, if you apply abroad for exemption or reimbursement of withholding tax levied there on interest, dividends or royalties. The residency of a person must be determined in accordance with the respective provisions of the specific DTA between Germany and the other country in which the income is received. In cases of doubt, it may be necessary to consult a tax advisor (for a fee). |
| Erforderliche Unterlagen | |
| Voraussetzungen | • The applicant is a natural person, legal entity or partner in a partnership.<br>• Certificate is for income tax purposes.<br>• Applicant is resident in Germany in accordance with the relevant DTA.<br>• Income generated abroad |
| Kosten | There are no fees. |
| Verfahrensablauf | |
| Bearbeitungsdauer | |
| Frist | |

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|---|---|
| weiterführende Informationen | |
| Hinweise | |
| Rechtsbehelf | |
| Kurztext | For submission to a foreign tax authority, the tax offices of residence can issue certificates of residence on official forms upon request. |
| Ansprechpunkt | Please contact the tax office responsible for you. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html |
| Zuständige Stelle | |
| Formulare | Certificates of residence may only be issued on an official form. The certificate of residence may already be part of the foreign exemption or refund application (e.g. for foreign investment income or license fees). Corresponding forms can be downloaded from the websites of foreign tax authorities linked on the BZSt website. In addition, the German tax authorities' form valid for all types of income can be used, which is provided in the Federal Tax Administration's form management system. https://www.bzst.de/DE/Service/SteuerlichesInfocenter/Ausl_Formulare/auslaendische_formulare_node.html#js-toc-entry1 https://www.bzst.de/DE/Service/SteuerlichesInfocenter/Ausl_Formulare/auslaendische_formulare_node.html#js-toc-entry1 |
| Ursprungsportal | Doppelbesteuerungsabkommen Ansässigkeitsbescheinigung, Double taxation agreement Certificate of residence |