99102057022000, 99102057022000

Apply for a residence certificate under a treaty for the avoidance of double taxation

Modul	Sachverhalt
Leistungsschlüssel	99102057022000, 99102057022000
Leistungsbezeichnung I	Apply for a residence certificate under a treaty for the avoidance of double taxation
Leistungsbezeichnung II	Apply for a residence certificate under a treaty for the avoidance of double taxation
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Bescheinigung (022)

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SDG-Informationsbereich	Vorübergehender oder dauerhafter Umzug in einen anderen Mitgliedstaat
Lagen Portalverbund	Urkunden und Bescheinigungen (1070200), Steuererklärung (1060100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	26.09.2022
Fachlich freigegen durch	Thuringia Ministry of Finance
Handlungsgrundlage	Regulations of the respective double taxation treaty (usually Article 4) https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/staatenbezogene_info.html https://www.bundesfinanzministerium.de/Web/DE/Themen/Steuern/Internationales_Steuerrecht/Staatenbezogene_Informationen/staatenbezogene_info.html
Teaser	If you, as a taxable (legal) entity, generate foreign income from a country with which an agreement for the avoidance of double taxation exists, a certificate of residence may be required for submission to a foreign tax authority. may be required.
Volltext	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 refund of withholding taxes levied there on interest, dividends or royalties. 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 in this regard, you can request it for a fee from a tax advisor of your choice. As a rule, residence certificates may only be issued on an official form. They are issued by your tax office or by the tax office of your company. The residence certificate may already be part of the

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	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 German tax authority form valid for all types of income can be used, which is provided by the Federal Tax Administration.
Erforderliche Unterlagen	written application (in duplicate)
Voraussetzungen	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: • for income tax purposes only, • if the natural person or the legal entity is • is resident in Germany according to the respective DTA and • income was earned abroad (for example, foreign investment income or royalties)
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	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. • 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 requirements for confirmation of residency in Germany are met. • If the requirements 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	There are no deadlines to be observed. The residency of the person can be certified on a point in time or period basis.

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weiterführende Informationen	
Hinweise	The online fillable form of the German tax authorities can be found at: Form center > Tax forms > Double taxation > Residence certificate according to DBA
Rechtsbehelf	• No legal remedy is possible. • A residence certificate according to a DTA does not have a regulatory character, but only a probative character.
Kurztext	• 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: • 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) • Issuance of the certificate of residence according to DBA directly on the form • Fees: none • responsible: Tax office of the applicant
Ansprechpunkt	Please contact your local tax office.
Zuständige Stelle	
Formulare	https://www.bzst.de/DE/Service/SteuerlichesInfocenter/Ausl_Formulare/auslaendische_formulare_node.html#js-toc-entry1 https://www.formulare-bfinv.de https://www.bzst.de/DE/Service/SteuerlichesInfocenter/Ausl_Formulare/auslaendische_formulare_node.html#js-toc-entry1 https://www.formulare-bfinv.de
Ursprungsportal	Ansässigkeitsbescheinigung nach einem Abkommen zur Vermeidung der Doppelbesteuerung beantragen, Apply for a residence certificate under a treaty for the avoidance of double taxation