

99102057022000, 99102057022000

Double taxation agreement

Certificate of residence

Heruntergeladen am 17.06.2025

<https://fimportal.de/xzufi-services/229767374/L100039>

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)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.12.2022
Fachlich freigegeben durch	FM
Handlungsgrundlage	https://www.gesetze-im-internet.de/Teilliste_D.html 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. • Certificate is for income tax purposes. • Applicant is resident in Germany in accordance with the relevant DTA. • Income generated abroad
Kosten	There are no fees.
Verfahrensablauf	
Bearbeitungsdauer	
Frist	

Modul	Sachverhalt
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