

德国税收居民身份认定规则

一、个人

根据所得税法案（Income Tax Act）第 1（1）章节第一款，若自然人的居所（财税法则第 8 章节的定义，Section 8 of the Fiscal Code）或习惯性居住地（财税法则第 9 章节的定义）位于德国境内，该自然人要承担无限纳税义务。自然人按其“居所所在地”被认定为当地税收居民，所谓“居所所在地”是指其维护和使用某居所的所在地（财税法则第 8 章节）。此外，个人在德国境内连续居住超过六个月的，一般而言被认定为其习惯性居住地在德国（财税法则第 9 章节）。

对于居所或习惯性居住地虽然不在德国、但却从德国公共基金领取工资的公务人员，其在德国也负有无限纳税义务；而该人连同与其一起居住的家庭成员，在其住所所在地或习惯性居住地的国家仅承担有限纳税义务（ITA 法案第 1(2) 章节）。

此外，在德国承担有限纳税义务的纳税人在下列任一情况下，可以被认定为负有无限纳税义务：

- 1, 至少 90% 的年收入需缴纳德国所得税；
- 2, 其德国不征税收入未超过基本个人免税的上限（2014 年为 8354 欧元）。

二、实体

以下三种实体的收入在德国须缴纳德国企业所得税：

(a) 公司（指具有法定行为能力的法人），特别是成立的公司实体（比如公开上市公司或有限责任公司）、注册或未注册的合作社、注册组织；

(b) 不具有法人资格的非法人组织，但是具有典型的公司注册组织形态（比如非注册的组织）；

(c) 资产池（比如无论是否具有法人资格的基金会）

根据所得税法案第 1（1）章节，管理机构或注册地在德国境内的公司在德国负有企业税无限纳税义务。

根据财税法则第 10 章节，管理机构所在地即公司高级管理层集中所在地。

根据财政准则第 11 章节，公司、组织或资产池的注册地根据相关法律、合伙条款、法规、基金准则或其他类似的条款及章程确定。

注：税收居民身份的认定并不取决于企业、组织或资产池是否具有法人资格。

三、不视为税收居民的实体

没有典型公司形态的组织（无论其是否具有法定行为能力）在德国不具有纳税义务（比如合伙企业）；其收入直接归属于其各个合伙人或各成员名义之下，并分别缴纳各自适用的税收。关于合伙人或成员的税收居民身份的判定则基于前述第一部分和第二部分的相关标准。

四、联系方式

关于更多有关德国纳税义务的信息，可联系相关主管税务当局以及税务信息中心（Tax Information Centre, SIC），地址如下：

Federal Central Tax Office

An der Kueppe 1,

53225 Bonn

<http://www.steuerliches-info-center.de>

德国纳税人识别号编码规则

一、纳税人识别号介绍

为了在相关税务流程中明确识别纳税人身份，德国联邦中央税务局（The Federal Central Tax Office），向每个适用于德国税的自然人发布唯一不变的纳税人识别号。根据财税法则 139a 章以及 139b 章 (Sections 139a and 139b of the Fiscal Code)，纳税人（以及须向税务局提交纳税人数据信息的第三方）必须在向税务局提交申请表、申报书和通知时注明纳税人识别号。

除了纳税人识别号之外，联邦中央税务局的信息库中还存储财税法则 139b 章所要求提供的税收居民的姓名、住址、出生年月等信息。

根据法律规定，德国税务机关经授权可在法律授权的相关职务范围之内获取并使用纳税人识别号及相关数据。根据财税法则第 139a 和 139c 章节，有纳税义务的法人、组织以及经济活动者都将获得各自的商业识别编号，相关细节正在研究和制定中。

二、纳税人识别号编码规则

纳税人识别号包含 11 位数字: 10 位数字加 1 位校验码。

纳税人识别号是非描述性数字，即纳税人识别号不会显示税收居民的姓名、性别或者其他相关信息。

三、如何找到纳税人识别号

联邦中央税务局以书面形式通知纳税人其纳税人识别号及其他储存在系统中的信息（见附件）。

税务局在给纳税人的税务评估通知和相关往来通信中也会标明纳税人识别号。

纳税人（以及须向税务局提交纳税人数据信息的第三方，比如金融机构等）必须在向税务局提交申请表、申报书以及相关通知时注明纳税人识别号。

纳税人识别号仅在相关税务管理范畴内使用。同时，不得在诸如身份证或者养老保险卡等其他官方证明上使用纳税人识别号。

四、国内网站信息

更多有关纳税人识别号的信息可参见联邦中央税务局网站：

http://www.bzst.de/DE/Steuern_National/Steuerliche_Identifikationsnummer/steuerid_node.html

五、联系方式

获取更多有关德国纳税人识别号的信息，可联系主管税务局或德国联邦税务局，地址如下：

Federal Central Tax Office

An der Kueppe 1

53225 Bonn

电话：+49 228 406 1240（周一至周五，上午 8 点至下午 4 点）

附件 -

纳税人识别号告知通知书

Federal Central Tax Office

RETURN ADDRESS Registration authority

Personal identification number:

99 999 999 999

Address

General information:

DD.MM.YYYY

**SUBJECT Allocation of an identification number in accordance with section 139b of the Fiscal Code
(Abgabenordnung, AO)**

Dear Sir or Madam,

The Federal Central Tax Office (*Bundeszentralamt für Steuern*) has allocated you an identification number. This number is for tax purposes and will remain valid throughout your lifetime. For that reason, please retain this letter even if you are currently not a taxpayer.

In all applications, declarations and communications directed to the revenue authorities concerning income tax/wages tax please always quote your identification number. For the time being, please continue to quote your tax number as well as the identification number allocated to you.

Under your identification number – on the basis of information provided by the registration authority normally responsible for your affairs – the Federal Central Tax Office has stored the following details:

01: ---
02: ---
03: ---
04: ---
05: ---
06: ---
07: ---
08: ---
09: ---

01 – Title, surname; 02 – Married name; 03 – Registered partnership name; 04 – Birth name; 05 – First names; 06 – Gender; 07 – Full address; 08 – Date and place of birth; 09 – Country of birth (this field applies in the case of birth abroad)

If you find that the details recorded are incorrect, please contact the authority identified above next to the heading RETURN ADDRESS. Normally, this will be the registration authority responsible for your affairs. Please also read carefully the explanatory notes on the reverse of this letter.

Yours faithfully,

The Federal Central Tax Office

资料来源：

德国税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/Germany-Tax%20Residency.pdf>

德国纳税人识别码规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/>

Germany - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

In accordance with the first sentence of section 1 (1) of the Income Tax Act (*Einkommensteuergesetz*), natural persons whose residence (section 8 of the Fiscal Code [*Abgabenordnung*]) or habitual abode (section 9 of the Fiscal Code) is located in the Federal Republic of Germany are subject to unlimited tax liability. A person is deemed to be resident at the place where they maintain a dwelling under circumstances indicating that they maintain and use that dwelling (section 8 of the Fiscal Code). A person who spends an unbroken period of over six months in the Federal Republic of Germany is generally assumed to have their habitual abode here (section 9 of the Fiscal Code).

Unlimited tax liability also applies to German nationals whose residence or habitual abode is not in the Federal Republic of Germany but who work as public servants and are paid wages from German public funds and who, together with the family members belonging to their household, are subject only to limited income tax liability in the country where they have their residence or habitual abode (section 1 (2) of the Income Tax Act).

Persons subject to limited tax liability may, upon request, be granted unlimited tax liability status if they provide verifiable documentation that (a) at least 90 percent of their calendar-year income is subject to German income tax or (b) the income they receive that is not subject to German income tax does not exceed the basic personal allowance (€8,354 in 2014).

Section II - Criteria for Entities to be considered a tax resident

The income of (a) corporations (in the sense of legal persons with legal capacity), in particular, incorporated entities (e.g. public companies or limited liability companies), registered and unregistered cooperatives, and registered associations, (b) associations that are not legal persons with legal capacity but that have an association-like structure typical of corporations (e.g. non-registered associations) and (c) pools of assets (e.g. foundations with or without legal capacity) is subject to corporation tax. In accordance with section 1 (1) of the Corporation Tax Act, corporations whose place of management (section 10 of the Fiscal Code) or registered office (section 11 of the Fiscal Code) is located in the Federal Republic of Germany are subject to unlimited corporation tax liability.

The place of management is where senior business management is centred (section 10 of the Fiscal Code).

A corporation, association or pool of assets has its registered office at the location that is determined by law, articles of partnership, statutes, acts of foundation or similar provisions (section 11 of the Fiscal Code).

Note: Tax residency does not depend on whether a corporation, association or pool of assets possesses legal capacity

Section III - Entity types that are as a rule not considered tax residents

Associations with or without legal capacity that do not have an association-like structure typical of corporations (e.g. partnerships) are not subject to tax. Income is attributed directly to the individual partners or members and taxed accordingly. The classification of partners or members as tax residents is based on the criteria outlined in sections I and II.

Section IV - Contact point for further information

The contact points for questions on German tax liability are the competent tax offices as well as the Tax Information Centre (SIC) located at:

Federal Central Tax Office

An der Kueppe 1

53225 Bonn

<http://www.steuerliches-info-center.de>

Federal Republic of Germany - Information on Tax Identification Numbers

Section I - TIN Description:

The Federal Central Tax Office (*Bundeszentralamt für Steuern*) issues a uniform and permanent tax identification number (TIN) to every individual who is subject to tax, for purposes of unambiguous identification in taxation procedures. Taxpayers (and third parties who must submit a taxpayer's data to the revenue authorities) must indicate this TIN on applications, declarations or notifications submitted to the revenue authorities (sections 139a and 139b of the Fiscal Code).

In addition to the taxpayer's TIN, the Federal Central Tax Office stores the information specified in section 139b of the Fiscal Code (name, address, date of birth, etc.).

Access to the data stored in connection with a taxpayer's TIN is granted exclusively to German revenue authorities within the context of the tasks assigned to them by law.

In the future, legal persons, associations of persons and economic actors subject to tax are to be assigned a business identification number (sections 139a and 139c of the Fiscal Code). The procedure for introducing and issuing business identification numbers is currently being developed.

Section II - TIN Structure:

TINs are comprised of 11 digits: 10 digits plus one check digit.

TINs are non-descriptive numbers, i.e. they provide no indications as to a taxpayer's name, gender or other tax-related information.

Section III - Where to find TINs?

The Federal Central Tax Office promptly sends a written notice to taxpayers informing them of the TIN that has been issued to them and the data that has been stored together with the TIN.

(see attached pdf file).

A taxpayer's TIN is also indicated on tax assessment notices and correspondence from revenue authorities.

Taxpayers (and third parties who must submit a taxpayer's data to the revenue authorities, such as financial institutions) must indicate this TIN on applications, declarations or notifications submitted to the revenue authorities.

The use of TINs is permissible exclusively within the context of taxation procedures. The use of TINS in other official documents such as identity cards or pension insurance cards is not permitted.

Section IV - TIN information on the domestic website

Information on tax identification numbers can be found on the Federal Central Tax Office's website at:

http://www.bzst.de/DE/Steuern_National/Steuerliche_Identifikationsnummer/steuerid_node.html

Section V - Contact point for further information

The contact points for questions regarding tax identification numbers are the competent tax offices or the Federal Central Tax Office:

Federal Central Tax Office

An der Kueppe 1

53225 Bonn

Phone: +49 228 406 1240 (Monday to Friday, 8:00 am to 4:00 pm)

PDF attachment:

Federal Central Tax Office

RETURN ADDRESS Registration authority

Personal identification number:

99 999 999 999

Address

General information:

DD.MM.YYYY

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