Germany is the largest economy in Europe. Made up of 16 states, each with a unique cultural identity, the country is united by its rich history and industrious nature. World-renowned for its recognizable brands, precision engineering, and high-tech products. Germany has a lot to offer for those seeking a better education, high living standards, or a conducive business environment.

From Bavaria and Munich alpine and beer culture to Berlin and Cologne's nightlife, Germany is a unique blend of work and play. The € 3 trillion economy is the fourth largest in the world. A sizeable current account surplus and a relatively high ease-of-doing-business in a very structured legal framework is reflected in its economic success and status.

Home to a welcoming populace, the country has always offered pragmatic immigration and residency programs that aim to attract the world's top talent. The programs offer easy access to students, entrepreneurs, investors, and highly skilled workers who can augment the country's economy and have a positive impact on their local community. Germany’s “Business Investor Residence Program” is one such program that seeks to attract the best of the best from across the globe.
Requirements

Conditions that must be satisfied on application and thereafter:

(a) Business Investment

The main applicant must invest in an own or co-owned business in Germany. This business must be beneficial to the German economy. In a detailed business plan, the business must be described.

There is no minimum investment threshold specified in the law. Nevertheless, and depending on the industry and business case, we advise to invest at least €300,000 - €1,000,000 if investing in an applicable investment project and €350,000 - €500,000 if investing in an own business. In cases where it is aimed to invest less, the chances of an approval are reduced; nevertheless, it depends on the business case and strong cases might be successful even with lower investments.

Creation of jobs is an advantage, as well as investments in research and development

(b) Stable & Regular Income

The company must pay a regular salary which is high enough to cover for housing and other cost of living; this shall be at least €4,000 - €5,000.

(c) Valid Travel Documents
(d) Health and sickness insurance policy
The insurance policy must cover main applicant and dependants in respect of all risks according to German law. The health insurance cover must be procured by a company licensed in Germany.

(e) Due Diligence
A due diligence exercise will be undertaken on the main applicant and dependants. GIS endeavors to match the applicant’s personal objectives with the program’s requirements, aiming for a rapid and seamless process that combines the residence permit procedure and the parallel financial commitment.

Process & Time Frame
The process undertaken by GIS takes the applicant’s needs into consideration and fully meets the requirements of Germany's Residence Permit Program regulations. Following an initial contact, we will provide information on GIS and an overview of the process to assist the applicant’s assessment, including the terms of our client agreement.

We will share basic applicant information (such as identification, address, and elementary personal data) with our head office for due diligence processing and, if these are favorable, will request payment of an initial retainer fee (linked to the client agreement) to put the process in motion.

The application process typically takes around three to six months, starting with the main applicant and nominated family members applying to participate in the municipal investment program and simultaneously applying for German residence.

The main applicant is required to make a refundable deposit to secure a slot and initiate the process for residence. GIS’s legal partners in Germany will organise the pre-authorisation for residence with the municipality of Solingen and the pre-authorisation letter will then be sent to the main applicant’s local German Embassy or Consulate.

An escrow account will be opened in the main
applicant’s name and the investment amount and respective disbursements must be transferred into the account within 14 days of receiving the pre-authorisation letter.

The end result of a successful application process will be a temporary residence visa for each family member, entitling them to work, study and live in Germany. After three years of lawful residence, it is possible to apply for permanent residence.

**Dual Citizenship**

German law generally discourages dual citizenship, but it does not always require that applicants renounce their citizenship before becoming German. Citizens of other EU member states have the right to dual citizenship inside the bloc. Of those 112,211 naturalized German citizens in 2017, almost 39,000 came from EU member states and 99 percent kept their original nationality.
# Taxation

## Personal income tax

<table>
<thead>
<tr>
<th>Condition</th>
<th>German tax resident</th>
<th>German non-residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>At least 183 days/ year in the country</td>
<td>Less than 183 days/ year in the country</td>
<td></td>
</tr>
</tbody>
</table>

### Taxation Apply

<table>
<thead>
<tr>
<th>Dividends Tax</th>
<th>German tax resident</th>
<th>German non-residents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax at the rate of 25%</td>
<td>German source income only</td>
<td></td>
</tr>
</tbody>
</table>

### Inheritance Tax

- + From 7%
  - *The tax rates depend on the amount and on the relationship between donor and recipient.*

### Capital gains from the selling of shares

- Tax at the flat rate of 25%
- Tax exempt

### Real Property tax:
- Maximum 0.35%.

### V.A.T. standard rate:
- 19%

### V.A.T. reduced rate
- On basic necessities is 7%.

### Corporate/Company income tax rate:
- 15%.

## Key advantages

- ✔ Live and work in Germany
- ✔ Travel freely throughout the EU
- ✔ No need to continuously reside in Germany
- ✔ Recognised route to German citizenship
- ✔ Residency extended to spouse & children
- ✔ High standard of living
- ✔ Excellent education & health care
- ✔ Brilliant business environment
Visa Free Travel

Germany residence permit card will let you freely travel the world without a time-consuming visa and monetary challenge. Enjoy your freedom, global mobility and access to the Schengen area of the European Union and many more!

SCHENGEN AREA

- Austria
- Belgium
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Slovakia
- Slovenia
- Spain
- Sweden

* Refer to the International Air Transport Association (IATA)
# Germany Business Investor Residence Program - Process Timeline For Single Applicant

<table>
<thead>
<tr>
<th>PHASE 1</th>
<th>PHASE 2</th>
<th>PHASE 3</th>
<th>PHASE 4</th>
<th>PHASE 5</th>
</tr>
</thead>
<tbody>
<tr>
<td>48 hours</td>
<td>Approximately 1 months</td>
<td>1 month</td>
<td>2-3 month</td>
<td>1-2 months</td>
</tr>
</tbody>
</table>

## Preparation time

- Pass initial due diligence checks and engage GIS to proceed with application.
- First deposit payment.
- Receive Residency Application Package.

- Collect required documents, and complete all government forms
- The business plan will be prepared together with a specialised business consultant.
- Alternatively, the Client may deliver their own professional and detailed business plan.
- GIS will “fine-tune” the business plan, in order to improve the chances of the application’s approval.

And (if applicable), Select qualifying investment project.

## Residency Application Processing Time (approximately 3 - 6 months)

GIS will assist the Client with:
- Open a bank account.
- A visit to the immigration for biometrics recording.
And if applicable, Meeting with lawyers, granting a Power of Attorney

The government shall carry out due diligence tests on all applicants and shall return to their decisions. This is one of the following:
1) Approve
2) Deny
3) Delay for Cause

In case of approval, you will pay the prescribed government fee depending on the residency method you choose. We will work with the government on your behalf. We guarantee you the earliest approval time.

Receive residency document package: certificate of naturalization, permanent resident card (if applicable).

## Payment 1

- €13,500 of GIS Application fee (50%) - Deposit payment
- €4,500 deposit of Investment fee*

## Payment 2

- GIS application fee: €13,500
- Government fee: €2,500
- Legal fee for each applicant: €15,000 - €30,000
- Business plan: €3,000 - €10,000
- Notary fee for each applicant: €1,000
- Visa fee for each applicant: €75
- Fee due upon initiation of process: €15,000
- Fee due after company set-up: €7,500
- Fee due after issuance of visa: €7,500
- Municipality fees: €20 - €120 for each applicant

*These fees are subject to change. All fees quoted are in Euro (€).

*This document should be used as a guide only. The payments above are valid for one applicant.

* (minus the deposit fee at payment I)
Global Immigration Services (GIS) is a global leader in Global Residence, Citizenship, Alternative Investment and Private Client services around the world. This is accomplished through a bespoke service experience, which simplifies complexity and is supported and sustained by long-term relationships. We commit to delivering a superior service experience to our clients on each and every engagement. Our people, processes and products will help you get the most from their international business.

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