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Tax residence certificate

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In short: A tax residence certificate (or certificate of residence) is issued by a tax authority to confirm that a person or company is resident in its country for tax purposes. Companies use it to claim reduced withholding tax under a double tax treaty, and many payers ask for a fresh one every year.

Examples: in the UK, HMRC issues certificates of residence on request; in the US, the IRS issues Form 6166 after an application on Form 8802; in the UAE, the Federal Tax Authority issues tax residency certificates. Authorities will only issue one if the company is genuinely resident, which can depend on where it is managed (see corporate tax residence).

See also

- Corporate tax residence
- Double tax treaties
- Withholding tax

References

1. Get a certificate of residence . GOV.UK. Accessed November 2026.
2. Form 8802, Application for United States Residency Certification . Internal Revenue Service. Accessed November 2026.

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