



Ad-Hoc Query on the collection of a tax on residence permits

Requested by FR EMN NCP on 25th May 2010

Compilation produced on 6th September 2010

Responses from Austria, Belgium, Bulgaria, Cyprus, Estonia, Finland, France, Germany, Greece, Hungary, Italy, Latvia, Lithuania, Malta, Portugal, Slovak Republic, Spain, Sweden, United Kingdom (19 in Total)

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1. Background Information


France has planned to restore, in the 2011 Finance Law, a fiscal tax on residence permits (which was removed in 2000) to finance the additional costs generated by the introduction of a component with biometrics.

Thus, the Direction of Immigration of the French Ministry of Immigration would like to ask the following questions to Member States to feed an argument towards the Parliament, the public, etc.:

It would be very much appreciated if we could receive your answers by **25th June**.

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2. Responses¹

		Wider Dissemination? ²	<p>1) Does the issuance of a residence permit give rise to the collection of a tax?</p> <p>If yes:</p> <p>2) For the benefit of whom?</p> <ul style="list-style-type: none"> - The State (if so, specify if the takings go to the competent administration issuing the permits or to the general budget); - A federal entity; - A local authority; - An agency? <p>3) What is the amount of this tax? If there are several rates, which are the criteria?</p> <ul style="list-style-type: none"> - Categories of foreigners (employee, student, refugee, member of families, etc.); - Period of validity of the residence permit ; - Other? <p>4) Can the payment be made on-line?</p> <p>5) Are reforms in preparation (introduction of a tax? If not, modification of their regime, etc.)</p>
	Austria	No	This EMN NCP has provided a response to the requesting EMN NCP. However, they have requested that it is not disseminated further.



¹ If possible at time of making the request, the Requesting EMN NCP should add their response(s) to the query. Otherwise, this should be done at the time of making the compilation.

² A default "Yes" is given for your response to be circulated further (e.g. to other EMN NCPs and their national network members). A "No" should be added here if you do not wish your response to be disseminated beyond other EMN NCPs. In case of "No" and wider dissemination beyond other EMN NCPs, then for the Compilation for Wider Dissemination the response should be removed and the following statement should be added in the relevant response box: "This EMN NCP has provided a response to the requesting EMN NCP. However, they have requested that it is not disseminated further."





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	Belgium	Yes	<p>1) Does the issuance of a residence permit give rise to the collection of a tax? YES If yes:</p> <p>2) For the benefit of whom? For the company who produces the residence permit (12 Euro) and for the local authority (if they wish, for administration costs)</p> <p>3) What is the amount of this tax? If there are several rates, which are the criteria? See also annex. The amount is 12 Euro + possibly a tax cashed by the local authorities. Each local authority is free to decide if they want to ask an additional fee, but according to a law of 14 March 1968 this should be the same amount as Belgians normally pay to obtain their identity card. The maximum fee is €15. All family members, except children under the age of 12 (free), will have to pay this fee.</p> <p>4) Can the payment be made on-line? NO</p> <p>5) Are reforms in preparation (introduction of a tax? If not, modification of their regime, etc.) NO</p>
	Bulgaria	Yes	For the granting of the permanent resident permit there is a tax. In the case when there is a marriage with a Bulgarian citizen, the tax is different. The tax about the long resident permit up to one year is different from the tax resident permit up to 6 months. There is a tax for the physically issuing of the document.
	Cyprus	Yes	According to the Refugee Laws, there is no distinction of rights and for reception conditions of asylum applicants awaiting transfer to another Member State in application of the Dublin Regulations and of other asylum seekers. The level of rights is the same.
	Czech Republic	Yes	
	Denmark	Yes	
	Estonia	Yes	<p>1. Person must pay for a state fee applying residence permit in Estonia. The issuing of biometric documents didn't raise the state fee. Collected fee goes to the state budget.</p> <p>2. Attached link will give an overview of state fees: http://www.politsei.ee/en/teenused/riigiloivud/riigiloivu-maarad/elamisload/index.dot .</p> <p>3. Yes</p> <p>4. No</p>
	Finland	Yes	1. No. The fee for residence permit is based on actual costs i.e. no tax included.
	France	Yes	France has planned to restore, in the 2011 Finance Law, a fiscal tax on residence permits (which was removed in 2000) to finance the




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			additional costs generated by the introduction of a component with biometrics.
	Germany	Yes	<ol style="list-style-type: none"> 1. Germany does not levy a tax for issuing a residence permit, but only an administrative fee intended to compensate for the administrative effort and the costs of the underlying official act (administrative fee, see answer to the Ad-hoc Query on administrative fees for categories of migrants requested by NL EMN NCP on 13 February 2009, compilation produced on 15 April 2009). A draft Bill is currently being prepared which provides to increase the maximum fee rates caused by increased production costs for electronic residence titles with biometric data. 2. The higher fees are to reimburse the higher costs of the manufacturer and administration (immigration authority) caused by the technically more complex production of the residence title. 3. The specific amount of the fee will be determined by means of an ordinance when the precise production costs for the individual official acts become quantifiable. 4. The individual local authorities and rural districts will decide on the payment method on their own responsibility in their capacity as the institutions responsible for the immigration authorities. 5. See answers to Questions 1 and 3.
	Greece	Yes	<p>1) In Greece Third Country Nationals in order to be granted a residence permit, have to pay a fee. The fee is paid to Municipalities/Communities or the Ministry of Interior, Decentralization and e- Government dependent on the type of residence permit and which authority is responsible for its issuance. The fee is connected with the examination of the application for residence permit and it is not considered tax collection.</p> <p>2) The revenues of the fees are collected on behalf of the State. A percentage of these revenues is given to Local Government Organizations of A' Grade (Municipalities and Communities in which TCN submit their applications for residence permit) for the coverage of operational costs. Another percentage is given for the coverage of expenses of Ministries, Regions and legal entities which deal with issues of migration policy.</p> <p>3) The amount of the fees is determined as follows:</p> <ol style="list-style-type: none"> a) for permits with duration of up to one year 150€ b) for permits with duration up to two years 300€ c) for permits up to three years 450€ d) for ten- year permits 900€ e) for long-term permits 600€ <p>The following categories do not fall under the obligation of administrative fees: a) minors (under 18) of all categories b) Scholars of ministries, organizations, institutions of public benefit, State Scholarship Foundation as well as scholars of the Fulbright Foundation c) scholars of military schools d) applicants for residence permit for humanitarian reasons e) victims of trafficking f) family members of Greek or E.U. citizen g) parents of Greek minors and h) Egyptians who fall under the Greece – Egypt bilateral agreement.</p> <p>4) No</p>






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			5) For the time being we have no intention to amend the relevant legislation.
	Hungary	Yes	<ol style="list-style-type: none"> 1) No fiscal tax is collected when issuing residence permits. Instead of a tax, foreigners have to pay a so-called administrative service fee, the amount of which is differentiated depending on the type of the permit. 2) The administrative service fee falls within the operating income of the Office of Immigration and Nationality. 3) The amount of the fee depends on the type of the permit (eg. EC permanent residence permit, national permanent residence permit, registration certificate for EEA nationals, residence card, permanent residence card). In case of the extension of the validity period, the exchange or the replacement of the permit, the fee is also differentiated. 4) No online payment is possible; the fee has to be paid by using revenue stamps. 5) For the time being no reforms are in preparation.
	Ireland	Yes	
	Italy	Yes	<p>The tax fee in favor of the State is fixed at 14,62 euro. In fact, for each person, the residence permit applicant has to submit a postal payment for the electronic residence permit issue (equivalent to 27.50 euro) plus a further electronic cash replacing the former stamp showing that the necessary duties have been paid (equal to 14.62 euro). The application must be sent by registered post mail, with an additional expenditure of 30.00 euro. These administrative costs are valid for the most part of residence categories. Exceptions are those applicants which residence permit is issued only by the police authority (the so called "Questura"). This is the case of applications for political asylum, medical care, sports, justice, minority, minor integration, humanitarian reasons, or long term residence permit for foreign relatives of an Italian or EU citizen, etc. In these cases there is not the issue of an electronic residence permit and the applicant has to pay just the quoted "electronic stamp" (14, 62).</p> <p>SOURCE: http://www.poliziadistato.it/articolo/217-Come_dove_e_quanto_costa</p>
	Latvia	Yes	<ol style="list-style-type: none"> 1) Yes, there should be a state duty paid for an examination of documents submitted for a residence permit. 2) State duty payments go to the State budget (general budget – an account of the State Treasury). 3) An amount of state duty depends on the time of proceeding of application. For an ordinary procedure – decision in 30 days in case of a temporary residence permit and in 90 days in case of a permanent residence permit the state duty is 70 Lats (100 EUR). In case of accelerated procedure (10 or 5 working days in case of temporary residence permit or 45 days or 10 working days in case of permanent residence permit – accordingly 170 Lats (240 EUR) or 220 Lats (315 EUR). Students and spouses of Latvian citizens, Latvian non-citizens and permanent residents of Latvia have a lower state duty – 50 Lats (70 EUR), 100 Lats (140 EUR) or 150 Lats (210EUR) (depending on time of examination). There are a lot of exceptions from the payment of duty – for example, exchange students, teachers, professors, researchers. Period of validity of residence permit is up to 5 years but the residence permit sticker in passport is issued only for one year. Each year a person should register a residence permit (to get a new sticker in a passport). It costs 15, 30 or 45 LVL (depends on time of examination of documents). For a registration a person should submit only his/her passport and health insurance policy. 4) The payment can be made by a credit card in special payment terminals that are located in premises of Office of Citizenship and Migration Affairs. It can be made on-line as well and then officials of Office of Citizenship and Migration Affairs check if



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			<p>this money have been transferred to the correct account of State Treasury.</p> <p>5) Changes of amounts of state duty have not been planned at the moment.</p>
	Lithuania	Yes	<p>1. Yes.</p> <p>2. For the benefit of the state (residence permits are issued by the state authorities). It is called a “state fee”, and it goes to the national budget.</p> <p>3. We have not introduced biometrics yet. At the moment, the residence card costs 20 litas (5,8 Euro). (This fee does not include the fee for examining requests for residence permits). The following persons are exempted from this fee:</p> <ul style="list-style-type: none"> - persons who are granted asylum (refugee status, temporary protection or subsidiary protection) and their family members who arrive together with them; - minors under the age of 18, whose tutors are citizens of Lithuania; - aliens whose expulsion was suspended or who cannot be returned to their country of origin; - students of high schools, pupils, trainees who come according to international agreements; - victims of trafficking in human beings. <p>4. Yes. The payment can be made by means of electronic banking.</p> <p>5. No.</p>
	Luxembourg	Yes	
	Malta	Yes	<p>1) Does the issuance of a residence permit give rise to the collection of a tax? Persons who are granted a permit are required to pay a fee.</p> <p>If yes:</p> <p>2) For the benefit of whom?</p> <ul style="list-style-type: none"> - The State (if so, specify if the takings go to the competent administration issuing the permits or to the general budget); - A federal entity; - A local authority; - An agency? <p>Central Government - general budget.</p> <p>3) What is the amount of this tax? If there are several rates, which are the criteria?</p> <ul style="list-style-type: none"> - Categories of foreigners (employee, student, refugee, member of families, etc.); - Period of validity of the residence permit ; - Other?


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			<p>It is one fee for any category of permit – Euros 23.29 (twenty three Euros and twenty nine cents).</p> <p>4) Can the payment be made on-line? No.</p> <p>5) Are reforms in preparation (introduction of a tax? If not, modification of their regime, etc.) No reforms are currently envisaged.</p>
	Netherlands	Yes	
	Poland	Yes	
	Portugal	No	This EMN NCP has provided a response to the requesting EMN NCP. However, they have requested that it is not disseminated further.
	Romania	Yes	
	Slovak Republic	Yes	<p>1. In the Slovak Republic, the issuance of the residence permit does not give a rise to the collection of a tax, since the concept of administrative fee is applied in this case. Applicant for residence permit has to pay administrative fees. In Slovak Republic.</p> <p>2. Depend on the place of application for residence permit administrative fees are paid: a) In Slovak republic at the Alien Police Unit of the Police Forces, Ministry of Interior b) Abroad at the diplomatic mission of the Slovak Republic, Ministry of Foreign Affairs</p> <p>Administrative fees are incomes of the budget of state.</p> <p><u>Depend on criteria administrative fees are:</u> Temporary residence permit according to the purpose: - Business: EUR 232 - Employment: EUR 165.50 - Seasonal employment: EUR 33 - Study and special activities: EUR 99.50 - Family matters: EUR 132.50 - Fulfilment of duties by the civil sectors of the armed forces: EUR 66 First Permanent Residence Permit: EUR 165.50 Further Permanent Residence Permit: EUR 165.50 Tolerated Residence Permit: EUR 99.50 Confirmation of Residence: EUR 4.50</p>

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			<p>3-4. Administrative fees are paid in the form of revenue stamp at Alien police department, Bureau of Alien and Border Police, Ministry of Interior. The diplomatic missions of the Slovak Republic abroad usually require the payment of the consular fee by bank transfer.</p> <p>5. We don't have information in this regard.</p>
	Slovenia	Yes	
	Spain	Yes	<p>1. Yes.</p> <p>2. In general, tax payment is done in favour of the Ministry of Labour and Immigration. However, when the regional authorities have been transferred the competence as regards initial work permits whether for employment by others or self-employment, this authority keeps taxes paid for labour-related matters, whereas taxes paid concerning residence pertain to the State.</p> <p>3. Taxes for processing administrative authorisations, applications for visas and identity documents in relation with immigration and alien affairs are set forth by <i>Order of the Ministry of the Presidency of 11 January 2010</i> in the amounts as follows:</p> <ul style="list-style-type: none"> - Permits to extend stay in Spain - 16.32 Euros - Initial temporary residence permit - 10.20 Euros <p>Residence permits</p> <ul style="list-style-type: none"> - Renewal of the temporary residence permit - 15.30 Euros - Long-term residence permit - 20.40 Euros - Temporary residence permit in exceptional circumstances - 35.70 Euros <p>Work permits</p> <ul style="list-style-type: none"> - Initial work permit for salaried employment (includes permit documented by the EU Blue Card), permit for cross-border workers, and the initial issuance and renewal of the permit under the framework of cross-border service provision with a duration exceeding six months (free of charge if the duration is less than six months) when the salary is less than twice S.M.I. (S.M.I. = Spanish initials for Minimum Inter-Professional Salary) - 190.12 Euros - Initial work permit for salaried employment (includes permit documented by the EU Blue Card), permit for cross-border


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			<p>workers, and the initial issuance and renewal of the permit under the framework of cross-border service provision with a duration exceeding six months (free of charge if the duration is less than six months) when the salary is the same as or more than twice S.M.I. (S.M.I. = Spanish initials for Minimum Inter-Professional Salary) - 380.27 Euros</p> <ul style="list-style-type: none"> - Renewal or modification of work permit for salaried employment (includes permit documented by the EU Blue Card), permit for cross-border workers - 76.05 Euros - Initial work permit (includes that of cross-border workers who are self-employed) - 190.12 Euros - Renewal or modification of work permit for self-employment - 76.05 Euros - Work permits for salaried employment for a specific duration less than six months - free of charge - Initial work permit for temporary salaried employment for a season or harvest, temporary job or service, training and the performance of professional internships (for a specific duration) exceeding six months - 10.20 Euros. The renewal cost for these three types of permits for salaried employment for a specific duration is 15.30 Euros - Work permits for holders of permits of stay for studies, pupil exchange, unremunerated training or voluntary service, for a duration of less than six months - free of charge - Work permits for holders of permits of stay for studies, pupil exchange, unremunerated training or voluntary service, for a duration equal to or exceeding six months -114.07 Euros - Renewal or modification of work permits for holders of permits of stay for studies, pupil exchange, unremunerated training or voluntary service - 38.01 Euros - Processing of transit permits or visas at the border, or of visas of stay at the border - 60 Euros - Registry certificates for EU residents or Family Residence Card for EU citizens - 10 Euros - Foreigner (third country nationals) Identification Cards which document the previously described legal status: fees range between 10 Euros and 20.40 Euros (depending on the type of permit granted and whether it is an initial permit or a renewal). <p>4) Yes, it is expected that payment may be made to the entity which is responsible for processing these fees by debiting the amount due to a bank account. Likewise, it is foreseen that the Regulations which develop Organic Law 4/2000 will set forth the possibility of effectuating payment through telematic means.</p> <p>5) In principle, no further amendments are foreseen.</p>
	Sweden	Yes	<ol style="list-style-type: none"> 1. In Sweden the applicant has to pay a fee when he/she applies for residence permit. 2. The fee is an income for the Swedish Migration Board which is the agency responsible for the handling of the applications. 3. The application fee is:

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			<ul style="list-style-type: none"> - 2000 sek (approximately 200 €) for work permit and permit for self-employed - 1000 sek (approximately 100 €) for: <ul style="list-style-type: none"> • extension of work permit, permit for visiting researchers, • permit for visits, international exchange and studies if the applicant is adult, • permits for people with long-term in another EU-country if the applicant is adult, • permits for relatives of people who are applying for, or already have, a temporary permit for visit work or studies, if the applicant is adult, • application for long-term resident status if the applicant is adult. - 500 sek (approximately 50€) for: <ul style="list-style-type: none"> • permit for visits, international exchange and studies if the applicant is a child (under 18), • permits for people with long-term in another EU-country if the applicant is a child (under 18), • permits for relatives of people who are applying for, or already have, a temporary permit for visit work or studies, if the applicant is a child (under 18), • permit on the basis of family connection to a resident of Sweden if the applicant is adult and • application for long-term resident status if the applicant is a child (under 18). - 250 skr ((approximately 25€) for permit on the basis of family connection to a resident in Sweden if the applicant is a child (under 18). - Exceptions Not all applicants are required to pay the application fee. The following persons may apply for a residence and/or work permit without paying a fee: <ul style="list-style-type: none"> • Asylum seekers in Sweden (only when applying for asylum) • Husbands, wives, registered partners or common-law spouses and children under the age of 18 who are applying for a residence permit on the grounds of family ties to a foreign citizen who has received a residence permit as a person in need of protection or due to particularly distressing circumstances • Family members of EU/EEA citizens • EU/EEA citizens applying for a residence permit • Citizens of Switzerland and their family members • Citizens of Japan • Students at the World Maritime University in Malmö • Students who have been awarded scholarships by SIDA or other Swedish or international organisations such as the EU or UNICEF. <p>4. The payment should be made in person or to a bank account of the Swedish Migration Board.</p> <p>5. To the best of my knowledge there are no changes planned regarding the fees in the near future.</p>
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	United Kingdom	Yes	<p>1) Does the issuance of a residence permit give rise to the collection of a tax/fee in the UK?</p> <p>The fee for biometric residence permits (BRP), previously known as identity cards for foreign nationals (ICFN), is incorporated in the overall application fee for leave, which cannot be broken down. Fees for application for leave vary considerably with the immigration category.</p> <p>If a person is applying for a replacement BRP, the current fee is £30.00.</p> <p>The UK Border Agency (UKBA) does not charge for vignette Residence Permit.</p> <p>2) If so, who is compensated through the fee in the UK?</p> <p>The fees for an application for leave contribute to the UKBA's running costs. The fee charged for a replacement BRP in the UK is used to compensate for administrative costs incurred by UKBA for issuing a replacement card.</p> <p>Furthermore, the Post Office takes a £8 fee where it enrolls biometrics.</p> <p>3) What is the amount of this tax/fee? If there are different rates, which are the criteria?</p> <p>The fee for a replacement card is currently set at £30.00.</p> <p>Fees for an application for leave vary with the category. They are set by balancing a number of complex factors. Some fees are set at or below the cost and some fees are set above cost. Fees that are set above cost allow us to generate revenue which is used to fund the wider UK immigration system, and to set certain fees below cost. Fees that are set above cost are set to reflect the benefits and entitlements of a successful application, for example workers, settlement and British citizenship fees are all set above cost. Fees that are set below cost reflect the price sensitivity of a particular application (such as visitors) or to ensure that the UK remains internationally competitive (such as students).</p> <p>Categories of foreigners (employee, student, refugee, member of families, etc.); At present in the UK the main categories are Students, Marriage/ Partners, Workers and dependants</p> <p>Period of validity of the residence permit ; Either period of leave or up to 10 years for over 16s and up to 5 years for under 16s.</p>

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			<p>4) Can the payment be made on-line? Not as of now although the issue is currently under discussion.</p> <p>5) Are reforms in preparation (introduction of a tax/fee? If not, modification of their regime, etc.) n/a</p>
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