

# V.I.E. COUNTRY MEMO

## GERMANY

*Are you planning a V.I.E. assignment in this country? Read all the information and obligations required to start the project. Steps to be taken jointly by the company in France, the local company and the applicant.*

### POINTS TO REMEMBER TO START AN INTERNSHIP

The freedom of movement of persons within the European Union allows interns to start their assignment quickly, without the need for a visa.

Local formality	Declaration of residence to the town hall	Additional costs over 12 months <sup>1</sup>	No known fees
Status of the applicant	Intern	Start of assignment on site? <sup>2</sup>	Authorised after analysis of tax risk
Duration of assignment	6 to 24 months Extendible once up to 24 months	Start of assignment in France?	Authorised
Specific conditions	No specific conditions known	Shortest time to assignment <sup>3</sup>	6 weeks for a start date on the 1 <sup>st</sup> of the month

### PREPARATION PROCEDURE

#### VALIDATE ALL ASPECTS OF THE ASSIGNMENT

In addition to the conditions of eligibility for the V.I.E., the French company must consider its project within the framework of the prerequisites imposed by the destination country.

##### > PROFILE OF THE APPLICANT

**Any applicant profile**, regardless of his/her degree, level of experience or nationality (French or a national of the European Economic Area), may apply for a V.I.E. assignment in this country.

The company must nevertheless ensure that the applicant's profile meets certain criteria: [CLICK HERE to validate a profile](#).

##### > HOST ORGANISATION

Any type of local host organisation can host a V.I.E.:

- ✓ Any local presence of the French company
- ✓ Business partner of the French company
- ✓ Host organisation: *to obtain the list of available host organisations, the company must contact its V.I.E. sales representative.*

<sup>1</sup> Additional costs to the allowance and administration costs, non-exhaustive estimate (excluding the assumption or payment of a housing allowance, travel costs incurred by formalities or other special cases).

<sup>2</sup> If the applicant has engaged in paid work known to the tax authorities in the country of assignment or his/her main residence locally before leaving for the assignment: the start on site is authorised provided that the company validates the potential tax risk identified by Business France once the application has been analysed.

<sup>3</sup> Estimate of the shortest possible start time, excluding businesses not yet approved by Business France and other reasons that may extend processing times (incomplete applications, etc.).

### > NATURE OF THE ASSIGNMENT

The International Young Talent Program is a training programme. People enrolled on the programme may not hold a managerial position.

Once the applicant has been identified, the company sends the request for a new assignment via the [E-VIE](#) client extranet. The applicant is authorised to go to the destination country only once the application is validated by Business France. He/she can thus travel to Germany **with a valid passport (or valid identity card)**.

## PROCEDURES IN THE COUNTRY

### LOCAL ADMINISTRATIVE FORMALITIES

Before the start of his/her assignment, the V.I.E. correspondent based in Düsseldorf (see contact details available at the end of this Country Memo) will provide the applicant with all the information he/she needs to settle in, including the V.I.E. In Germany Welcome Booklet.

### > RESIDENCE DECLARATION – ANMELDUNG

V.I.E.s must complete their declaration of residence (“Anmeldung”) within two weeks of their arrival. This formality must be conducted in person at one of the following offices, closest to the intern’s municipality of residence:

- Bürgerbüros
- Meldestellen
- Einwohneramt
- Ausländeramt,

V.I.E.s must have with them their valid passport or identity card as well as the “Einzugsbestätigung des Wohnungsgebers” document previously completed by their owner.

It is also advisable to take the rental lease as well as the Business France certificate in German “Bescheinigung” (document sent to the V.I.E. by email by Business France with their letter of appointment). This Business France certificate will not be systematically requested but provides evidence to the German authorities of the reason for staying in the country.

## SECURITY

**Depending on how the security situation changes**, travel within certain countries or regions may be discouraged or even banned. In addition to a request for authorisation for any trips outside the country of assignment, interns must inform themselves about the security conditions by checking the map drawn up by the Crisis and Support Centre, which details the status of each country, by colour.

Green zone	Normal vigilance: no particular security constraints
Yellow zone	Enhanced vigilance
Orange zone	Travel permitted with the V.I.E. correspondent’s prior approval
Red zone	Formal ban on entering the zone

Everything you need to know about security rules in Germany	→	<a href="#">Travel advice website / Germany</a>
Everything you need to know about security rules around the world	→	<a href="#">Travel advice website</a>

## TAXES

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In principle, the allowance received by the intern is not subject to local income tax under the bilateral tax treaty between France and Germany (Article 17 applicable to trainee status).

However, every year interns must declare their V.I.E. allowances in France<sup>4</sup>.

Companies must be extra vigilant if the applicant's profile presents a tax risk<sup>5</sup>.

In addition, the following practices are strongly discouraged:

- when the local organisation pays the V.I.E. money directly or benefits in kind (accommodation, telephone, company car, etc.)<sup>6</sup>;
- when the company based in France re-invoices the cost of the V.I.E. to the host organisation.

These practices may have harmful consequences in the event of an accounting audit, potentially resulting in taxation of the intern's income (to be covered by the French company) and a tax risk for the local organisation. Lastly, these practices may jeopardise the entire V.I.E. scheme locally.

**The intern or the company must keep Business France informed of any request or position that the foreign tax authorities may formulate concerning the intern's tax status, so that Business France can assist them with their procedures.**

Under no circumstances can Business France rectify a situation that is the responsibility of the company or the V.I.E.

## SOCIAL SECURITY

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Throughout the assignment, the V.I.E. will have social security cover set up by Business France (health, repatriation, work accident). During this period, the intern is not covered by the host country's social security system.

## END-OF-ASSIGNMENT PROCEDURES

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In the year following the end of his/her assignment (N+1), the intern must continue to declare his/her allowances received in year N-1 to the French tax authorities.

**Interns who, at the end of their assignment, continue their stay in Germany under an employment contract governed by local law** in the same host structure or in a third-party company, must contact the V.I.E. correspondent to anticipate their tax situation locally. They must declare part of their compensation in Germany, following the instructions of the V.I.E. correspondent.

**The intern or company must inform Business France of any request or position that foreign authorities may make concerning the tax or social security status of the intern so that Business France can support them in their procedures.**

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<sup>4</sup>Each year, Business France provides interns with the instructions to follow to complete the tax return in France (email sent in May).

<sup>5</sup> Applicants with nationality, residence and/or working links with the country of assignment prior to the start of the assignment.

<sup>6</sup> In fact, any amount from a local source can be considered as taxable income. This situation may lead the authorities to reclassify the allowance from a French source as income taxable locally.

**YOUR CONTACTS****YOU ARE:****THE COMPANY**

**Starting a new V.I.E. project** → Your V.I.E. sales advisor

**Question related to the smooth running of the V.I.E. assignment** → Your V.I.E. contact

**THE APPLICANT/INTERN**

**Question related to the smooth running of the V.I.E. assignment** → Ask us in writing: [Here](#)

→ By telephone:  
+33 (0)4 96 17 25 00

**Question related to local conditions**

→ Your V.I.E. correspondent:

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