Germany

Overview of CbC reporting requirements

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes, for reporting fiscal years commencing on or after 1 January 2017

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

The domestic legal and administrative framework

Germany confirms that its rules have not changed and continue to be applied effectively. Germany continues to meet all terms of reference.

The exchange of information framework

Germany made some exchanges of CbC reports after the deadline. This was caused by a technical issue during a system update to the new XML Schema. This has since been resolved and exchanges are being made on time, so no recommendation is required. Some of the reports which were not exchanged during the technical issue are being converted to the new XML schema for exchange in July 2022 and this issue will be monitored.

Germany confirms that its rules have not changed and continue to be applied effectively. Germany continues to meet all terms of reference.

Appropriate use of CbC reports

Germany confirms that its rules have not changed and continue to be applied effectively. Germany continues to meet all terms of reference.



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