

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

Peer input was received for Germany about incorrect information in CbC reports which caused those reports to be rejected by another jurisdiction. Germany has since introduced changes to its IT systems to address this issue, and these changes will be effective as soon as possible. As Germany has taken steps to address this issue, no recommendation is required but this aspect will be monitored.

Germany made some exchanges of CbC reports after the deadline. This was caused by a technical issue which has since been resolved and so no recommendation is required.

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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