

Germany

A. Progress in the implementation of the minimum standard

Germany has 96 tax agreements in force, as reported in its response to the Peer Review questionnaire. Two of those agreements, the agreements with Australia and Japan, comply with the minimum standard.

Germany signed the MLI in 2017 and deposited its instrument of ratification on 18 December 2020. The MLI will enter into force for Germany on 1 April 2021. Germany has listed its agreements with Austria, Croatia, the Czech Republic, France, Greece, Hungary, Italy, Japan, Luxembourg, Malta, Romania, the Slovak Republic, Spain and Turkey. After consultation with its treaty partners Germany prefers to implement the minimum standards and treaty-related recommendations of the BEPS action plan by bilateral negotiations wherever this appears to be an easier, faster or more adequate approach. Albania, Armenia, Bosnia-Herzegovina, Côte d'Ivoire, Egypt, India, Jamaica, Kazakhstan, Malaysia, Morocco, North Macedonia, Pakistan, Portugal, Serbia, Singapore, Tunisia, Ukraine and Uruguay have listed their agreements with Germany under the MLI.

Germany indicated that bilateral negotiations will be used to adjust agreements not covered by the MLI and are currently ongoing with Argentina, Belgium, Bulgaria, Canada, China (People's Republic of), Costa Rica, Cyprus*, Ecuador*, Egypt, Iceland, India, Indonesia, Iran*, Israel, Ireland, Korea, Kyrgyzstan*, Latvia, Liberia, Lithuania, Morocco, Mauritius, Mexico, New Zealand, the Netherlands, Norway, Poland, Portugal, Russia, Serbia, Slovenia, South Africa, Sri Lanka, Sweden, Switzerland, Tajikistan*, Thailand, Trinidad and Tobago, Ukraine and the United Kingdom. Revised agreements have been already signed with Denmark, Estonia, Finland, Liechtenstein and Singapore. With Kazakhstan there is agreement to take up bilateral negotiations soon.

Germany further indicated that steps had been undertaken with respect to the agreements with Kazakhstan, Kenya, Mongolia, Namibia, Pakistan, Uruguay, Viet Nam and that it planned to initiate negotiations with: Albania, Armenia, Bosnia-Herzegovina, Côte d'Ivoire, Georgia, Jamaica, Malaysia, Montenegro, North Macedonia, Tunisia and Zambia.

Germany indicated in its response to the Peer Review questionnaire that most of its agreements contain a provision based on paragraph 1 of Article 28 of the German Treaty Negotiation Basis which enables Contracting States to apply domestic anti-abuse provisions such as Section 50d of the German Income Tax Act (Anti Conduit Rule) or Section 42 of the German Fiscal Code (GAAR).

Germany is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁵⁶

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Germany.

⁵⁶ For its 14 agreements listed under the MLI, Germany is implementing the preamble statement (Article 6 of the MLI). For 13 of its agreements listed under the MLI, Germany is implementing the PPT (Paragraph 1 of Article 7 of the MLI). Germany made a reservation pursuant to Article 7(15)(b) of the MLI not to apply Article 7(1) of the MLI with respect to agreements which already contain a PPT. The listed agreement with Japan is within the scope of this reservation.

Summary of the jurisdiction response - Germany

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	No	N/A	
2	Algeria*	No	N/A	No	N/A	
3	Argentina	No	N/A	No	N/A	
4	Armenia	No	N/A	No	N/A	
5	Australia	Yes	PPT alone	N/A	N/A	
6	Austria	No	N/A	Yes	N/A	
7	Azerbaijan*	No	N/A	No	N/A	
8	Bangladesh*	No	N/A	No	N/A	
9	Belarus*	No	N/A	No	N/A	
10	Belgium	No	N/A	No	N/A	
11	Bolivia*	No	N/A	No	N/A	
12	Bosnia-Herzegovina	No	N/A	No	N/A	
13	Bulgaria	No	N/A	No	N/A	
14	Canada	No	N/A	No	N/A	
15	China (People's Republic of)	No	N/A	No	N/A	
16	Chinese Taipei*	No	N/A	No	N/A	
17	Costa Rica	No	N/A	No	N/A	
18	Côte d'Ivoire	No	N/A	No	N/A	
19	Croatia	No	N/A	Yes	N/A	
20	Cyprus*	No	N/A	No	N/A	
21	Czech Republic	No	N/A	Yes	N/A	
22	Denmark	No	N/A	Yes	PPT alone	
23	Ecuador*	No	N/A	No	N/A	
24	Egypt	No	N/A	No	N/A	
25	Estonia	No	N/A	Yes	PPT alone	
26	Finland	No	N/A	Yes	PPT alone	
27	France	No	N/A	Yes	N/A	
28	Georgia	No	N/A	No	N/A	
29	Ghana*	No	N/A	No	N/A	
30	Greece	No	N/A	Yes	N/A	
31	Hungary	No	N/A	Yes	N/A	
32	Iceland	No	N/A	No	N/A	
33	India	No	N/A	No	N/A	
34	Indonesia	No	N/A	No	N/A	
35	Iran*	No	N/A	No	N/A	
36	Ireland	No	N/A	No	N/A	
37	Israel	No	N/A	No	N/A	
38	Italy	No	N/A	Yes	N/A	
39	Jamaica	No	N/A	No	N/A	
40	Japan	Yes	PPT and LOB	N/A	N/A	
41	Kazakhstan	No	N/A	No	N/A	
42	Kenya	No	N/A	No	N/A	
43	Korea	No	N/A	No	N/A	
44	Kosovo*	No	N/A	No	N/A	
45	Kuwait*	No	N/A	No	N/A	
46	Kyrgyzstan*	No	N/A	No	N/A	
47	Latvia	No	N/A	No	N/A	

48	Liberia	No	N/A	No	N/A	
49	Liechtenstein	No	N/A	Yes	PPT alone	
50	Lithuania	No	N/A	No	N/A	
51	Luxembourg	No	N/A	Yes	N/A	
52	Malaysia	No	N/A	No	N/A	
53	Malta	No	N/A	Yes	N/A	
54	Mauritius	No	N/A	No	N/A	
55	Mexico	No	N/A	No	N/A	
56	Moldova*	No	N/A	No	N/A	
57	Mongolia	No	N/A	No	N/A	
58	Montenegro	No	N/A	No	N/A	
59	Morocco	No	N/A	No	N/A	
60	Namibia	No	N/A	No	N/A	
61	Netherlands	No	N/A	No	N/A	
62	New Zealand	No	N/A	No	N/A	
63	North Macedonia	No	N/A	No	N/A	
64	Norway	No	N/A	No	N/A	
65	Pakistan	No	N/A	No	N/A	
66	Philippines*	No	N/A	No	N/A	
67	Poland	No	N/A	No	N/A	
68	Portugal	No	N/A	No	N/A	
69	Romania	No	N/A	Yes	N/A	
70	Russia	No	N/A	No	N/A	
71	Serbia	No	N/A	No	N/A	
72	Singapore	No	N/A	Yes	PPT alone	
73	Slovak Republic	No	N/A	Yes	N/A	
74	Slovenia	No	N/A	No	N/A	
75	South Africa	No	N/A	No	N/A	
76	Spain	No	N/A	Yes	N/A	
77	Sri Lanka	No	N/A	No	N/A	
78	Sweden	No	N/A	No	N/A	
79	Switzerland	No	N/A	No	N/A	
80	Syrian Arab Republic*	No	N/A	No	N/A	
81	Tajikistan*	No	N/A	No	N/A	
82	Thailand	No	N/A	No	N/A	
83	Trinidad and Tobago	No	N/A	No	N/A	
84	Tunisia	No	N/A	No	N/A	
85	Turkey	No	N/A	No	N/A	
86	Turkmenistan*	No	N/A	No	N/A	
87	Ukraine	No	N/A	No	N/A	
88	United Arab Emirates	No	N/A	No	N/A	
89	United Kingdom	No	N/A	No	N/A	
90	United States	No	N/A	No	N/A	
91	Uruguay	No	N/A	No	N/A	
92	Uzbekistan*	No	N/A	No	N/A	
93	Venezuela*	No	N/A	No	N/A	
94	Viet Nam	No	N/A	No	N/A	
95	Zambia	No	N/A	No	N/A	
96	Zimbabwe*	No	N/A	No	N/A	



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