

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, listing 35 tax agreements.⁶⁰

Germany is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁶¹

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.

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 further indicated that bilateral negotiations would be used for its agreements with Argentina, Belgium, Bulgaria, Canada, Costa Rica, Cyprus, Denmark, Ecuador*, Egypt, Estonia, Finland, Greece, Iceland, India, Indonesia, Iran*, Israel, Ireland, Kyrgyzstan*, Latvia, Norway, Poland, Portugal, Singapore, South Africa, Sri Lanka, Sweden, Switzerland, Tajikistan*, Trinidad and Tobago, Ukraine and the United Kingdom.

B. Implementation issues

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

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 and Herzegovina*	No	N/A	No	N/A	

13	Bulgaria	No	N/A	Yes	N/A	
14	Canada	No	N/A	No	N/A	
15	China (People's Republic of)	No	N/A	Yes	N/A	
16	Chinese Taipei*	No	N/A	No	N/A	
17	Costa Rica	No	N/A	Yes	N/A	
18	Cote d'Ivoire	No	N/A	No	N/A	
19	Croatia	No	N/A	Yes	N/A	
20	Cyprus*	No	N/A	Yes	N/A	
21	Czech Republic	No	N/A	Yes	N/A	
22	Denmark	No	N/A	Yes	N/A	
23	Ecuador*	No	N/A	No	N/A	
24	Egypt	No	N/A	No	N/A	
25	Estonia	No	N/A	Yes	N/A	
26	Finland	No	N/A	Yes	N/A	
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	No	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	Yes	N/A	
37	Israel	No	N/A	Yes	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	Yes	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	Yes	N/A	
48	Liberia	No	N/A	No	N/A	
49	Liechtenstein	No	N/A	Yes	N/A	
50	Lithuania	No	N/A	Yes	N/A	
51	Luxembourg	No	N/A	Yes	N/A	
52	North Macedonia	No	N/A	No	N/A	
53	Malaysia	No	N/A	No	N/A	
54	Malta	No	N/A	Yes	N/A	
55	Mauritius	No	N/A	Yes	N/A	
56	Mexico	No	N/A	Yes	N/A	
57	Moldova*	No	N/A	No	N/A	
58	Mongolia	No	N/A	No	N/A	
59	Montenegro*	No	N/A	No	N/A	
60	Morocco	No	N/A	No	N/A	
61	Namibia*	No	N/A	No	N/A	
62	Netherlands	No	N/A	Yes	N/A	
63	New Zealand	No	N/A	Yes	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	Yes	N/A	
71	Serbia	No	N/A	No	N/A	
72	Singapore	No	N/A	No	N/A	
73	Slovak Republic	No	N/A	Yes	N/A	
74	Slovenia	No	N/A	Yes	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	Yes	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	Yes	N/A	
89	United Kingdom	No	N/A	Yes	N/A	
90	United States	No	N/A	Yes	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	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), “Germany”, in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/6535f13f-en>

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