

Rank: **#24**

Germany



What is the size of the jurisdiction's share of global investment by multinational corporations?



Large

How corrosive are the jurisdiction's corporate tax policies to the global economy?

Corporate tax haven score: **52 / 100****Corporate Tax Haven Indicators****1. Lowest Available Corporate Income Tax****35****Loopholes and gaps****37**

2. Foreign Investment Income Treatment

25

3. Loss Utilisation

88

4. Capital Gains Taxation

97

5. Sectoral Exemptions

50

6. Tax Holidays and Economic Zones

0

7. Patent Boxes

0

8. Fictional Interest Deduction

0**Transparency****70**

9. Public Company Accounts

100

10. Country by Country Reporting

50

11. Local Filing of Country by Country Reporting

0

12. Tax Rulings and Extractive Contracts

70

13. Reporting of Tax Avoidance Sheet

100

14. Tax Court Secrecy

100**Anti-avoidance****73**

15. Deduction Limitation for Interest

90

16. Deduction Limitation for Royalties

75

17. Deduction Limitation for Service Payments

100

18. Dividend Withholding Taxes

100

19. Controlled Foreign Company Rules

0**20. Double Tax Treaty Aggressiveness****47**