

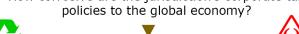
## Rank:

## **Germany**



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







**Corporate tax haven score:** 52/100

## **Corporate Tax Haven Indicators**

1. Lowest Available Corporate Income Tax	35	
Loopholes and gaps	37	<b>—</b>
2. Foreign Investment Income Treatment	25	<b>─</b>
3. Loss Utilisation	88	
4. Capital Gains Taxation	97	<b>— — — —</b>
5. Sectoral Exemptions	50	<b>▼</b>
6. Tax Holidays and Economic Zones	0	<b>—</b>
7. Patent Boxes	0	<b>—</b>
8. Fictional Interest Deduction	0	<b>—</b>
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	<b>▶</b> — <b>▼</b>
15. Deduction Limitation for Interest	90	<i>▶</i> — ▼
16. Deduction Limitation for Royalties	75	<b>▶</b> — <b>▼</b>
17. Deduction Limitation for Service Payments	100	<i>▶</i> — ▼
18. Dividend Withholding Taxes	100	<i>▶</i>
19. Controlled Foreign Company Rules	0	
20. Double Tax Treaty Aggressiveness	47	