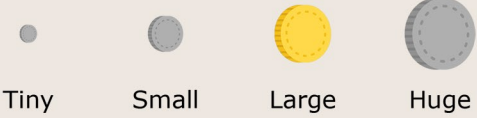


Rank: **# 23**

**Germany**



What is the size of the volume of financial activity the jurisdiction hosts from multinational corporations?



How much scope for corporate tax abuse is allowed by the jurisdiction's tax and financial systems?



**Corporate Tax Haven Indicators**

<b>1. Lowest Available Corporate Income Tax</b>	<b>35</b>			
<b>Loopholes and gaps</b>	<b>35</b>			
2. Foreign Investment Income Treatment	25			
3. Loss Utilisation	88			
4. Capital Gains Taxation	97			
5. Sectoral Exemptions	69			
6. Tax Holidays and Economic Zones	0			
7. Patent Boxes	0			
8. Fictional Interest Deduction	0			
<b>Transparency</b>	<b>78</b>			
9. Public Company Accounts	100			
10. Country by Country Reporting	50			
11. Local Filing of Country by Country Reporting	100			
12. Tax Rulings and Extractive Contracts	70			
13. Reporting of Tax Avoidance Schemes	50			
14. Tax Court Secrecy	100			
<b>Anti-avoidance</b>	<b>73</b>			
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			
<b>20. Double Tax Treaty Aggressiveness</b>	<b>64</b>			