

Germany

Summary of CbC Reporting and Transfer Pricing Documentation Rules

Country-by-Country Report

- Effective Date: Fiscal years beginning after December 31, 2015.
- Filing Threshold: German MNEs with annual consolidated group revenue equal to or exceeding €750 million in the previous year.
- Local Filing: For fiscal years beginning after December 31, 2016, a German resident entity may be required to file the CbC report if certain conditions are met.
- Forms/Filing Instructions (see [Country-by-Country Reporting website](#)):
 - CbC Notification of Reporting Entity: notified on the annual tax return.
 - CbC Report: filed electronically via the ELMA interface.
- Information Reported: Generally consistent with OECD guidance.
- Language: German or English (table III must be in English).
- Deadline for Filing Notification of Reporting Entity: Notified on the annual tax return.
- Deadline for Filing CbC Report: One year after the end of the reporting fiscal year.
- Penalties: Penalties up to €10,000 may apply for non-compliance.
- Exchange of Information:
 - MCAA CbC: signed.
 - EU Directive 2016/881: enacted.
 - U.S. CAA CbC: signed (operative date to be determined). Joint statements issued on the implementation of the spontaneous exchange of CbC reports.

Public Country-by-Country Report ([Law implementing Directive \(EU\) 2021/2101, 19 June 2023](#))

- Effective Date: Financial years beginning after June 21, 2024.
- Reporting Threshold:
 - German MNEs (or a German stand-alone company) with consolidated revenue exceeding €750 million in each of the last two consecutive financial years (and active in more than one jurisdiction).
 - Non-EU/EEA MNEs with a “medium-sized” or “large” subsidiary in Germany with consolidated revenue exceeding €750 million in each of the last two consecutive financial years (or a non-EU/EEA corporation with a branch in Germany and the revenue of the German branch exceeds €12 million in each of the last two consecutive financial years).
 - German subsidiaries or branches established for the sole purpose of circumventing the EU public CbC reporting requirements.

Consistent with the EU directive, CRR credit institutions or large securities institutions established in Germany that are already subject to separate reporting under EU Directive 2013/36 are exempt from this reporting obligation.

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- Information Reported and Presentation of Information: The information reported, as well as the presentation of the information, is consistent with the EU directive. A common template and electronic reporting format will be provided.

Consistent with the EU directive, the information reported includes the name of the company, financial year in question and currency used; a brief description of the nature of the business activities; number of full-time employees; net revenue; profit or loss before income tax; income tax accrued; income tax paid; and accumulated earnings.

In addition, the data will be disclosed (i) separately for each EU member state/EEA contracting state; (ii) separately for each country listed on the EU list of non-cooperative jurisdictions (i.e., “blacklist”) on March 1 of the relevant financial year or listed on the “grey list” on March 1 of the relevant financial year and on March 1 of the previous financial year; and (iii) aggregated for the rest of the world.

- Publication and Accessibility: In general, the report (in German) must be submitted to the German business registry and published on the company’s website (free of charge and accessible to the public for at least five years).
- Publication Deadline: The report must be published within 12 months after the end of the reporting period.
- Deferral: MNEs can temporarily omit certain information if the disclosure of such information could be seriously detrimental to the commercial position of the companies to which the report refers. Any omission must be clearly indicated in the report with a duly reasoned justification. The omission does not apply to information related to tax jurisdictions included in the EU list of non-cooperative jurisdictions. The omitted information must be included in the report for the fourth financial year after the reporting period (at the latest).
- Audit Requirement: The audit report must include a statement of whether a CbC report was required to be published (for the preceding financial year) and, if so, if the report was published in accordance with the rules.
- Penalties: A penalty of up to €250,000 may apply for noncompliance.

Master File

- Effective Date: Fiscal years beginning after December 31, 2016.
- Filing Threshold: German entities with gross receipts of at least €100 million in the previous year.
- Information Reported: Generally, consistent with OECD guidance.
- Language: German, however, taxpayers may apply for a foreign language exception.
- Deadline for Submission: Within 60 days of a request by the tax authority. For tax years beginning after December 31, 2024, German tax authorities can request transfer pricing documentation at any time and taxpayers will be required to submit the documentation within 30 days of the request. In the case of a tax audit, taxpayers must submit transfer pricing documentation within 30 days from the notification of the audit order, without the need for a separate request by the tax authority.
- Penalties: Penalties for non-compliance may apply.

Local File

- Effective Date: Fiscal years beginning after December 31, 2016.

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- Filing Threshold: German entities with sales/purchase of tangible goods of at least €6 million (€5 million through fiscal year 2016) and/or other transactions of at least €600,000 (€500,000 through fiscal year 2016).
- Information Reported: Generally, consistent with OECD guidance; however, certain differences may exist in the local file requirements.
- Language: German, however, taxpayers may apply for a foreign language exception.
- Deadline for Submission: Within 60 days of a request by the tax authority. For extraordinary transactions, contemporaneous documentation must be provided within 30 days of a request. For tax years beginning after December 31, 2024, German tax authorities can request transfer pricing documentation at any time and taxpayers will be required to submit the documentation within 30 days of the request. In the case of a tax audit, taxpayer must submit transfer pricing documentation within 30 days from the notification of the audit order, without the need for a separate request by the tax authority.
- Penalties: Penalties for non-compliance may apply.

For more detailed guidance, please see the Transfer Pricing Portfolio: [Germany, Chapter 55:V \(Documentation and Reporting Requirements\)](#).