

CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

GERMANY

Compilation of Declarations currently in force ^(*) concerning

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Declarations contained in a letter from the Federal Minister for Foreign Affairs of Germany, dated 28 August 2015, deposited with the Secretary General of the OECD, together with the instrument of ratification, on 28 August 2015 - Or. Engl. (in force since 1 December 2015)

Preliminary note: Taxes imposed on behalf of the Länder have been classified as taxes imposed on behalf of a Contracting State.

ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
 - . Income tax (including wages tax (*Lohnsteuer*), withholding tax on income from capital (*Kapitalertragsteuer*), interest income deduction (*Zinsabschlag*), withholding tax for construction work (*Steuerabzug bei Bauleistungen*), and special forms of levying income tax in accordance with section 50a of the Income Tax Act);
 - . Corporation tax (*Körperschaftsteuer*);
 - . Solidarity surcharge (*Solidaritätszuschlag*);
 - . Ancillary tax payments.
- . **Article 2, paragraph 1.a.ii: --**
- . **Article 2, paragraph 1.a.iii:**
 - . Net worth tax (*Vermögensteuer*);
 - . Ancillary tax payments.
- . **Article 2, paragraph 1.b.i:**
 - . Trade tax (*Gewerbsteuer*);
 - . Ancillary tax payments.
- . **Article 2, paragraph 1.b.ii:** Contribution to statutory health, long-term care, accident and pension insurance, including pension insurance for farmers and employment promotion.
- . **Article 2, paragraph 1.b.iii.A:**
 - . Inheritance tax (*Erbschaftsteuer*);
 - . Gift tax (*Schenkungssteuer*);
 - . Substitute inheritance tax (*Ersatzerbschaftsteuer*);
 - . Substitute inheritance tax (*Ersatzerbschaftsteuer*).
- . **Article 2, paragraph 1.b.iii.B:**
 - . Real property tax (*Grundsteuer*);
 - . Real property tax transfer (*Grunderwerbsteuer*);
 - . Ancillary tax payments.
- . **Article 2, paragraph 1.b.iii.C:**
 - . Import VAT (*Einfuhrumsatzsteuer*).
 - . Value added tax (*Umsatzsteuer*);
 - . Ancillary tax payments.
- . **Article 2, paragraph 1.b.iii.D:**
 - . Spirits duty (*Branntweinsteuer*);
 - . Energy duty (*Energiesteuer*);

- . Tobacco duty (*Tabaksteuer*).;
- . Ancillary tax payments.
- . **Article 2, paragraph 1.b.iii.E:** --.
- . **Article 2, paragraph 1.b.iii.F:** --
- . **Article 2, paragraph 1.b.iii.G:**
 - . Aviation tax (*Luftverkehrssteuer*);
 - . Betting and lottery tax (*Rennwett- und Lotteriesteuer*);
 - . Taxe on insurance premiums;
 - . Ancillary tax payments.
- . **Article 2, paragraph 1.b.iv:**
 - . Real property tax (*Grundsteuer*);
 - . Ancillary tax payments.

ANNEX B – Competent Authorities

1. For taxes and related ancillary tax payments, with the exception of the taxes and ancillary tax payments listed in paragraph 3 below: The Federal Ministry of Finance or the authority (the Federal Central Tax Office) to which it has delegated its powers;
2. For all social security contributions: The Federal Ministry of Labour and Social Affairs;
3. For:
 - Import VAT and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.C,
 - Spirits duty, energy duty, tobacco duty and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.D,
 - Aviation tax and related ancillary tax payments in accordance with Article 2, paragraph 1.b.iii.G, The Customs Criminological Office, to which the Federal Ministry of Finance has delegated its powers;
4. For the service of documents in accordance with Article 17 which relate to taxes and ancillary tax payments listed in paragraph 3 above: The Federal Office for Customs Enforcement (at the Hanover main customs office), to which the Federal Ministry of Finance has delegated its powers.

ANNEX C – Definition of the word "national" for the purpose of the Convention

- All Germans within the meaning of the Basic Law for the Federal Republic of Germany, and
- All legal persons, partnerships and other associations deriving their status as such from the laws in force in the Federal Republic of Germany.

 (*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).
 Source: Council of Europe's Treaty Office on <http://conventions.coe.int>