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# IBFD 荷兰国际财税文献局

## 国际税务研究平台介绍及功能展示

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## 荷兰国际财税文献局 – IBFD 介绍

- ▶ 成立于1938年，国际跨境税务专业服务的领先供应者
- ▶ 作为一个独立客观的、非盈利机构运营
- ▶ 服务于世界500强企业，政府机构，国际咨询公司及税务咨询机构
- ▶ 充分利用自己的国际税务知识中心和全球税务专家网络，一直处于全球税务信息的最前端
- ▶ IBFD的服务覆盖了全面的各个国际税务服务领域
  - ▶ 国际税务出版物、在线数据库信息 - IBFD税务研究平台、国际税务培训、税务研究服务
  - ▶ 政府咨询项目、定制化税务研究项目
  - ▶ 图书馆及信息中心服务



## 荷兰国际财税文献局 – 优势汇总

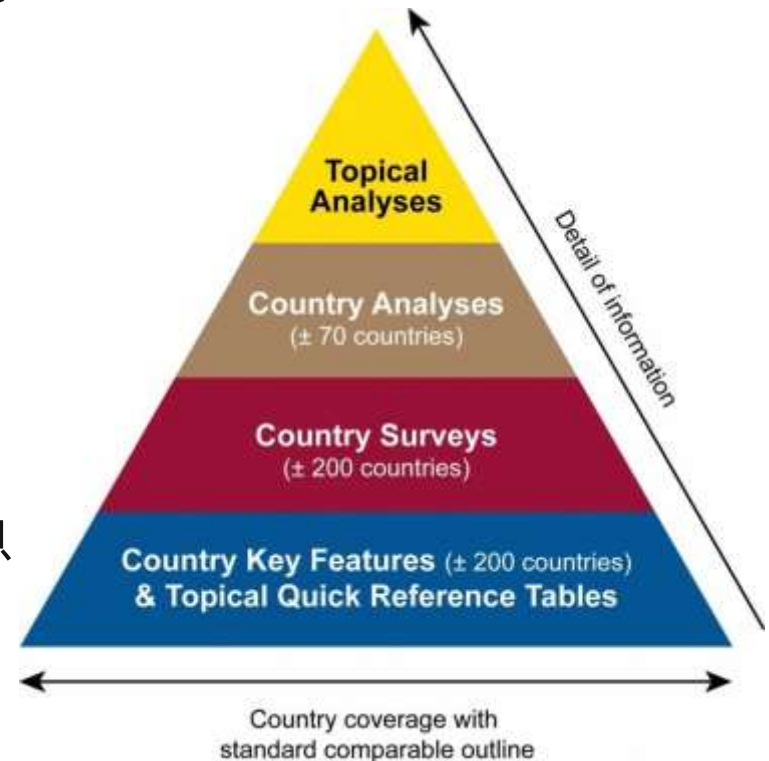
- ▶ **IBFD的独立性及客观性**
- ▶ **全球深度覆盖，范围极广的内容**
- ▶ **强大的工具库，支撑高效工作**
- ▶ **适合国际税务专业筹划人士工作的内容及工具平台**
- ▶ **优良的客户群体，促使IBFD不断改善TRP的内容及质量**
- ▶ **大陆高端客户：95%**
  - ▶ 国家税务总局及各省国税局
  - ▶ 华为，石油公司，头条等一批央企和民企
  - ▶ 央财、人大、厦门大学、复旦、华政及一批大学和学院
  - ▶ 总局国际税收研究会、扬州税院、CASS(社科院及社科院大学)
  - ▶ 四大会计师事务所（中国分部）

## ▶ 国际税务研究平台 – IBFD国际税务专业技能的数据化核心

- ▶ 广泛收集收藏的大量国际税务出版物
- ▶ 不同层级深度的国际税务信息
- ▶ 新闻信息及杂志文章
- ▶ 便于使用的工具及功能

## ▶ 在线收集收藏信息

- ▶ 全部覆盖、最新的全球税务信息
- ▶ 全球、区域性及国家级精选收藏信息



## 国别信息、专题内容及应用工具



+ 70多位研究专家团队，来自至少全球35个国家地区，以及900位外部通信专家



## IBFD国际税务研究平台 – 使用视频介绍

- ▶ Online version: <https://ibfd.wistia.com/medias/k0lg7t30vc#>
- ▶ **Demos & Dutorials:**  
<https://www.ibfd.org/IBFD-Products/Demos-and-Tutorials>

## IBFD在线研究平台- IBFD TRP – 点击Search,进入首页



**DAC6** - Track the implementation of EU mandatory disclosure rules

[Read more](#)

27 November 2020 - Long read

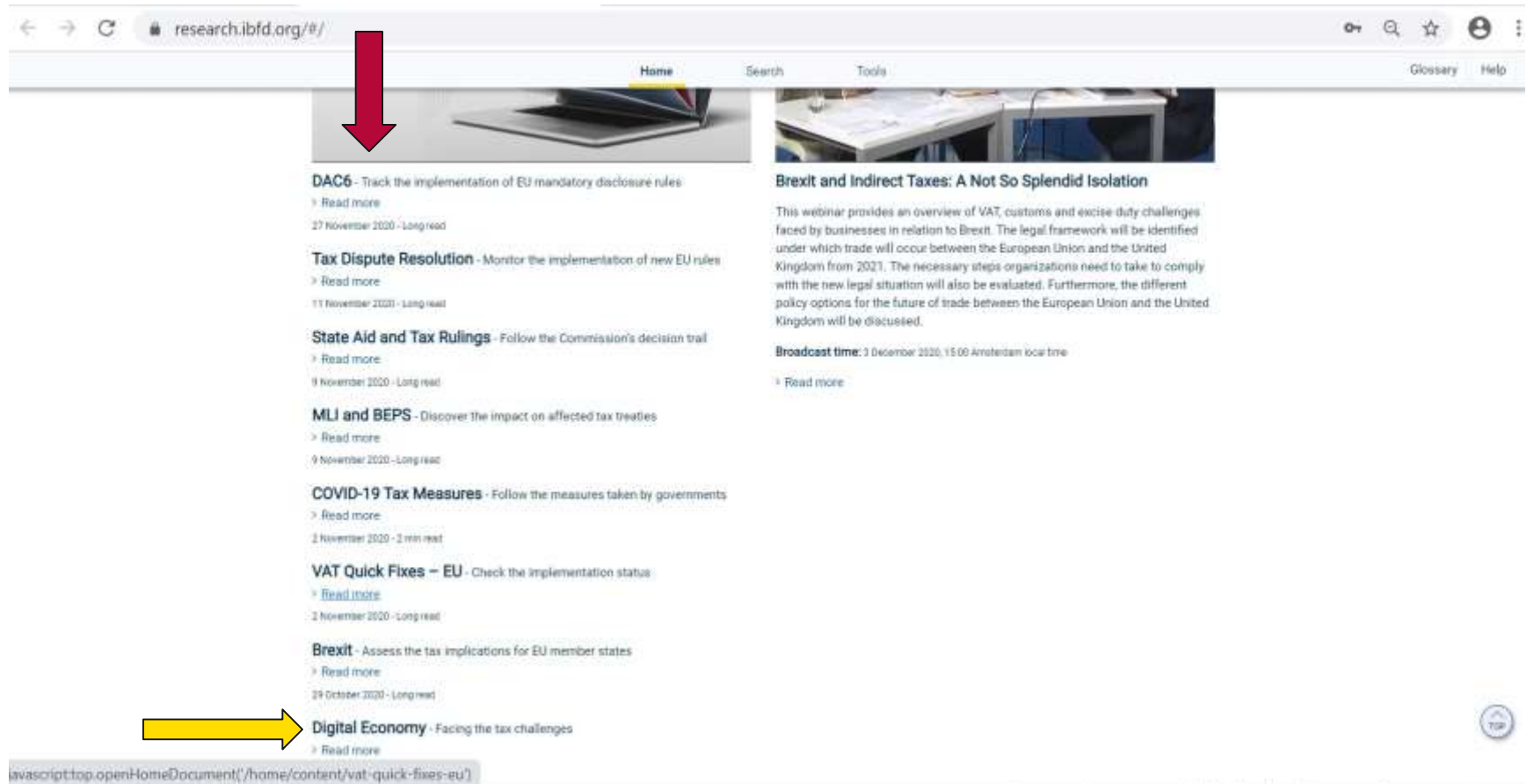
**Tax Dispute Resolution** - Monitor the implementation of new EU rules



**Brexit and Indirect Taxes: A Not So Splendid Isolation**

This webinar provides an overview of VAT, customs and excise duty challenges faced by businesses in relation to Brexit. The legal framework will be identified under which trade will occur between the European Union and the United Kingdom from 2021. The necessary steps organisations need to take to comply

## IBFD在线研究平台- IBFD TRP – 充分利用Tax Dossier文档



The screenshot shows the IBFD research platform interface. The browser address bar displays `research.ibfd.org/#/`. The navigation menu includes **Home**, **Search**, **Tools**, **Glossary**, and **Help**. The main content area features several articles with a red arrow pointing to the **DAC6** article and a yellow arrow pointing to the **Digital Economy** article. The **Digital Economy** article is highlighted with a yellow background. A small circular icon with the letters 'TOP' is visible in the bottom right corner of the page content.

**DAC6** - Track the implementation of EU mandatory disclosure rules  
> Read more  
27 November 2020 - Long read

**Tax Dispute Resolution** - Monitor the implementation of new EU rules  
> Read more  
11 November 2020 - Long read

**State Aid and Tax Rulings** - Follow the Commission's decision trail  
> Read more  
9 November 2020 - Long read

**MLI and BEPS** - Discover the impact on affected tax treaties  
> Read more  
9 November 2020 - Long read

**COVID-19 Tax Measures** - Follow the measures taken by governments  
> Read more  
2 November 2020 - 2 min read

**VAT Quick Fixes – EU** - Check the implementation status  
> Read more  
2 November 2020 - Long read

**Brexit** - Assess the tax implications for EU member states  
> Read more  
29 October 2020 - Long read

**Digital Economy** - Facing the tax challenges  
> Read more

`javascript:top.openHomeDocument('/home/content/vat-quick-fixes-eu')`





# 在线解决方案 - Online Solutions

## IBFD网站 – 关注最新税务时事热点 – Talking Points

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Enter keyword(s) Search

IBFD Tax Portal IBFD Products Training Library Academic Consultancy & Research Authors & Correspondents

Home > IBFD Tax Portal > News > Talking Points

### Talking Points

Talking Points is a brand-new service that provide IBFD users with market-leading commentary and analysis on the latest and hottest developments in international taxation.

Talking Points showcase thought leadership from around the world on key developments, news items and other important international tax topics. IBFD readers will benefit from valuable insights, reasoning, opinions and viewpoints putting tax developments in perspective from some of the most prominent leaders in international taxation.

This series of papers aims to enlighten the international tax community on matters of significant interest. Although all relevant aspects were critically analysed, your feedback is always welcome.

Monthly Talking Points articles are available to subscribers with Tax News Service (TNS) access. To check your package, refer to our online collection content overview or log into your account on the IBFD Tax Research Platform.

To view one of IBFD's free Talking Points papers on the IBFD Tax Research Platform (TRP), click on the links below.

Free Talking Points currently available:

#### Crossing the Digital Services Tax Divide – But is it Worth the Journey?

Despite compelling legal and constitutional barriers to digital services taxes (DSTs) in the United States, more states are moving forward with EU-style DST taxing models in the post-COVID economy. How did we get here, and what do tax professionals need to know about this growing trend?

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Clients with a personal account can also save their individual annotations and favourite content on the Tax Research Platform for faster and smarter research.

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- Tax news
- White Papers



# 在线解决方案 - Online Solutions

## IBFD在线研究平台- IBFD TRP – 关注新闻视频 Tax Take Video

ibfd.org/IBFD-Tax-Portal/IBFD-Tax-Takes-News-Views

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Enter keyword(s) Search

IBFD

IBFD Tax Portal | IBFD Products | Training | Library | Academic | Consultancy & Research | Authors & Correspondents

Tax Research Platform | COVID-19 Hub | News | **Tax Takes: News & Views** | Tax Events Calendar | Create an IBFD Account | My Account | Help

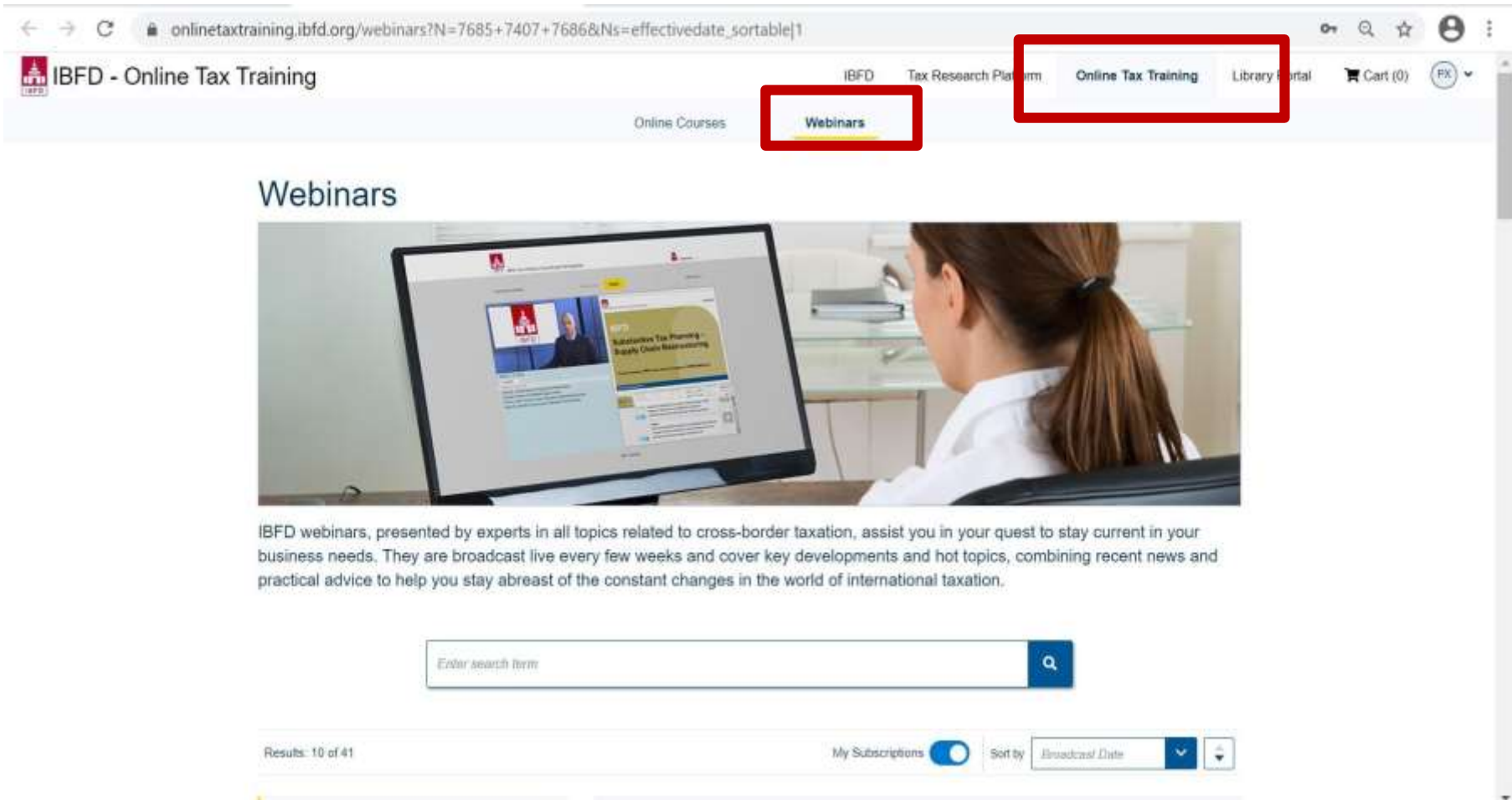
IBFD Tax Takes: News & Views

### Tax Takes: News & Views

Takes: News & Views provides our worldwide tax community with the latest key up will be the week's top news, selected from IBFD's market-leading Tax News interview on a current hot or emerging topic with a leading tax expert.

Episode: **Can Carbon Tax Refuel Empty Treasuries AND Save the Environment?**

## IBFD在线研究平台- IBFD TRP – 尊享版客户可以学习所有webinar课程



The screenshot shows the IBFD Online Tax Training website. The browser address bar displays the URL: `onlinetaxtraining.ibfd.org/webinars?N=7685+7407+7686&Ns=effectivedate_sortable|1`. The website header includes the IBFD logo and navigation links for "IBFD", "Tax Research Platform", "Online Tax Training", and "Library Portal". A "Cart (0)" icon is also visible. The main navigation menu features "Online Courses" and "Webinars", with the latter highlighted by a red box. The "Webinars" section is titled "Webinars" and features a large image of a woman in a white shirt looking at a computer monitor displaying a webinar titled "Substitutive Tax Planning - Supply Chain Reengineering". Below the image, a paragraph states: "IBFD webinars, presented by experts in all topics related to cross-border taxation, assist you in your quest to stay current in your business needs. They are broadcast live every few weeks and cover key developments and hot topics, combining recent news and practical advice to help you stay abreast of the constant changes in the world of international taxation." A search bar with the placeholder text "Enter search term" and a magnifying glass icon is located below the text. At the bottom of the page, it shows "Results: 10 of 41", a "My Subscriptions" toggle switch, and a "Sort by" dropdown menu set to "Broadcast Date".



# 在线解决方案 - Online Solutions

## IBFD在线研究平台- IBFD TRP – 国际税务研究平台首页

The screenshot shows the IBFD Tax Research Platform homepage. A red arrow points to the 'Search' button in the navigation menu, which is circled in red. The page features a search bar, a sidebar with filters, and a grid of content categories.

News	Tables	Country Tax Guides	Global Topics
187,788 reports	1,338 tables	1,253 chapters	67 chapters

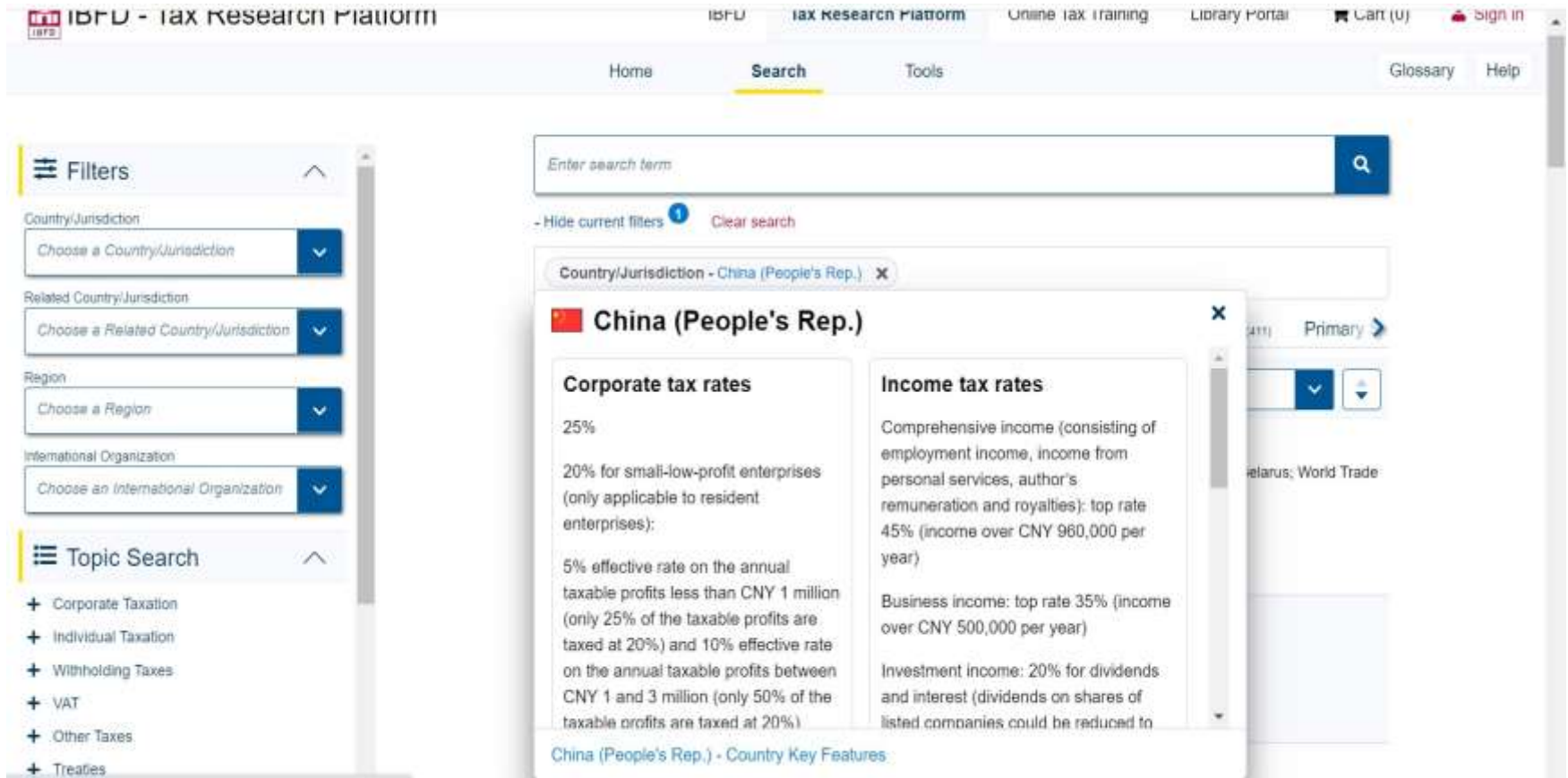
  

Treaties & Models	Primary Sources	Case Law	Books
14,769 documents	12,701 documents	14,095 cases	315 books

Journal Articles & Opinion Pieces
17,159 articles

## ▶ 快捷表格 – 快速国家信息，直达“Country Key Features”



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the text "IBFD - Tax Research Platform", and links for "Home", "Search", "Tools", "Glossary", and "Help". A search bar is present with the placeholder text "Enter search term". Below the search bar, there are filter options: "Country/Jurisdiction" (set to "China (People's Rep.)"), "Related Country/Jurisdiction", "Region", and "International Organization". A "Filters" sidebar on the left lists categories like "Corporate Taxation", "Individual Taxation", "Withholding Taxes", "VAT", "Other Taxes", and "Treaties". The main content area shows a detailed view for "China (People's Rep.)" with two columns of tax rates:

Corporate tax rates	Income tax rates
25%	Comprehensive income (consisting of employment income, income from personal services, author's remuneration and royalties): top rate 45% (income over CNY 960,000 per year)
20% for small-low-profit enterprises (only applicable to resident enterprises):	Business income: top rate 35% (income over CNY 500,000 per year)
5% effective rate on the annual taxable profits less than CNY 1 million (only 25% of the taxable profits are taxed at 20%) and 10% effective rate on the annual taxable profits between CNY 1 and 3 million (only 50% of the taxable profits are taxed at 20%)	Investment income: 20% for dividends and interest (dividends on shares of listed companies could be reduced to

China (People's Rep.) - Country Key Features



# 在线解决方案 - Online Solutions

## IBFD在线研究平台- 主要栏目展示

### News

167,788 reports

### Tables

1,338 tables

### Country Tax Guides

1,253 chapters

### Global Topics

67 chapters

### Treaties & Models

14,769 documents

### Primary Sources

12,701 documents

### Case Law

14,095 cases

### Books

315 books

### Journal Articles & Opinion Pieces

17,159 articles

## IBFD在线研究平台- 主要栏目列表

- ▶ News / 新闻
- ▶ Tables / 各类表格
- ▶ Country Tax Guide / 各国税务信息查询
- ▶ Global Topics / 全球专题内容
- ▶ Treaties & Models / 协定及范本
- ▶ Primary Sources / 商法及税法
- ▶ Case Law / 案例库
- ▶ Books / 在线书籍
- ▶ Journals Articles & Papers / 杂志文章及白皮书

## 主要栏目内容 – 表格 ( Tables ) - Table Type

- ▶ ATAD Implementation Table / 反避税实施表格
- ▶ BEPS Country Monitor / BEPS国家监控表
- ▶ Country Key Features / 国家主要特征表
- ▶ COVID-19 Tax Monitor / 新冠-19 税务监控表
- ▶ EU VAT Rates Tables / 欧盟增值税率比较表格
- ▶ Global Mobility Tables / 全球迁移比较表
- ▶ Holding Companies Tables / 控股公司比较表
- ▶ MLI Country Monitor / 多边协定国家监控表
- ▶ Tax Compliance Tables / 税务合规比较表
- ▶ Transfer Pricing Documentation Tables / 转移定价记录表格
- ▶ Transfer Pricing Tables / 转移定价比较表
- ▶ Treaty Withholding Rates Tables / 协议计提税比较表
- ▶ VAT & Sales Tax Tables / 增值和消费税比较表



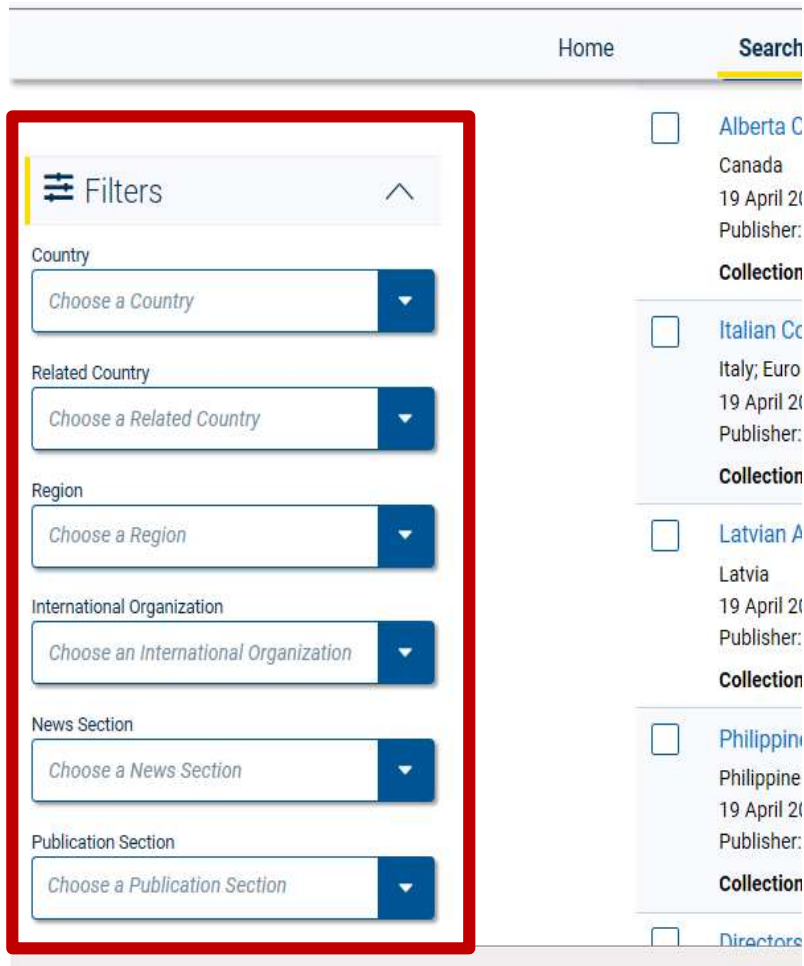
## 主要栏目内容 – Country Tax Guide – Collection Title

- ▶ Corporate Investment Income (Topic Analysis)
- ▶ **Country Analysis (Country data)**
- ▶ **Country Survey (Country date)**
- ▶ Global Mobility (T)
- ▶ Holding Company (T)
- ▶ Investment Fund & Private Equity (T)
- ▶ Judicial Systems
- ▶ Merger & Acquisition (T)
- ▶ Permanent Establishment (T)
- ▶ Private Investment Income (T)
- ▶ Tax Accounting and Risk Management (T)
- ▶ Transfer Pricing (T)
- ▶ Transfer Pricing & Business Restructuring (T)
- ▶ Transfer Pricing & Customs Valuation (T)
- ▶ Transfer Pricing & Dispute Resolution (T)
- ▶ Transfer Pricing & Intra-Group Financing (T)
- ▶ VAT & Sales Tax (T)

## 主要栏目内容 – Global Topics – Collection Title

- ▶ Commentaries on European VAT Directives (module)
- ▶ Country Surveys (Topic Analysis)
- ▶ Global Tax Treaty Commentary (module)
- ▶ Holding Companies (Topic Analysis)
- ▶ International Tax Structuring (Module)
- ▶ Investment Funds & Private Equity (Topic Analysis)
- ▶ Mergers & Acquisitions (Topic Analysis)
- ▶ Permanent Establishment (Topic Analysis)
- ▶ Tax Accounting & Risk Management (Topic Analysis)
- ▶ Transfer Pricing (Topic Analysis)

## 导航栏 – 帮助设定检索条件及检索范围 – 应做到熟练操作



Home **Search**

**Filters** ^

Country  
Choose a Country

Related Country  
Choose a Related Country

Region  
Choose a Region

International Organization  
Choose an International Organization

News Section  
Choose a News Section

Publication Section  
Choose a Publication Section

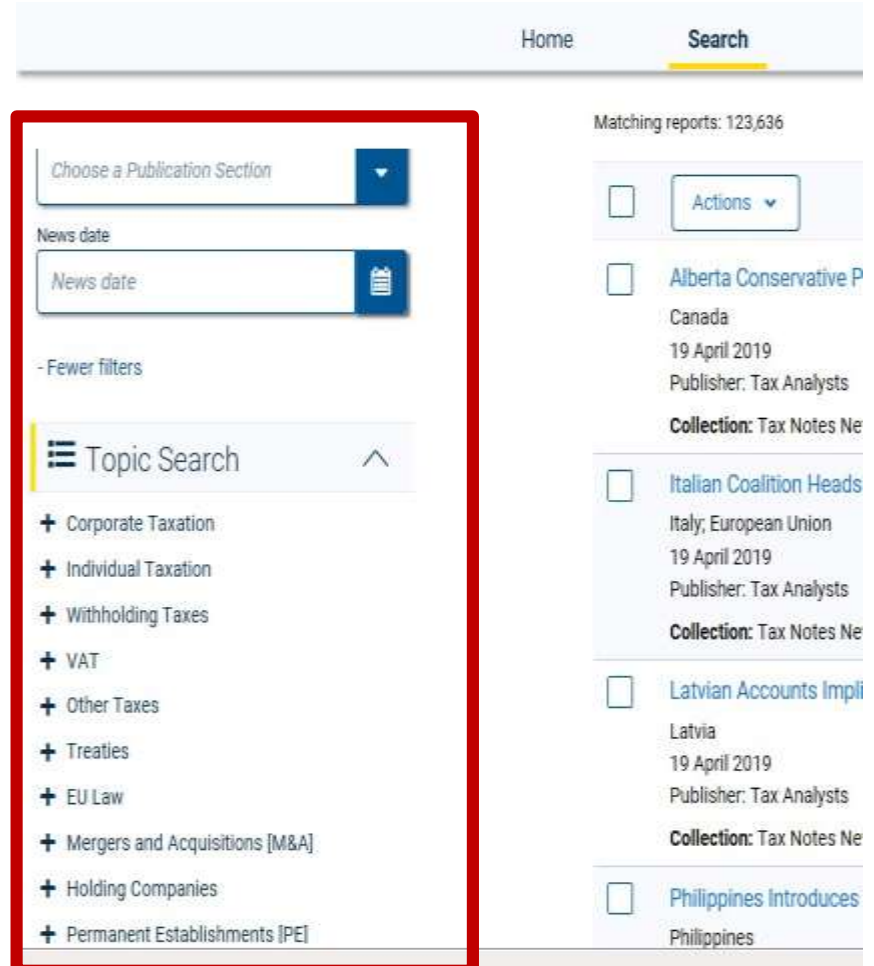
Alberta C  
Canada  
19 April 2019  
Publisher: Tax Analysts  
**Collection**

Italian Co  
Italy, Euro  
19 April 2019  
Publisher: Tax Analysts  
**Collection**

Latvian A  
Latvia  
19 April 2019  
Publisher: Tax Analysts  
**Collection**

Philippin  
Philippine  
19 April 2019  
Publisher: Tax Analysts  
**Collection**

Directors



Home **Search**

Matching reports: 123,636

Actions

Alberta Conservative P  
Canada  
19 April 2019  
Publisher: Tax Analysts  
**Collection: Tax Notes Ne**

Italian Coalition Heads  
Italy, European Union  
19 April 2019  
Publisher: Tax Analysts  
**Collection: Tax Notes Ne**

Latvian Accounts Impli  
Latvia  
19 April 2019  
Publisher: Tax Analysts  
**Collection: Tax Notes Ne**

Philippines Introduces  
Philippines

Choose a Publication Section

News date  
News date

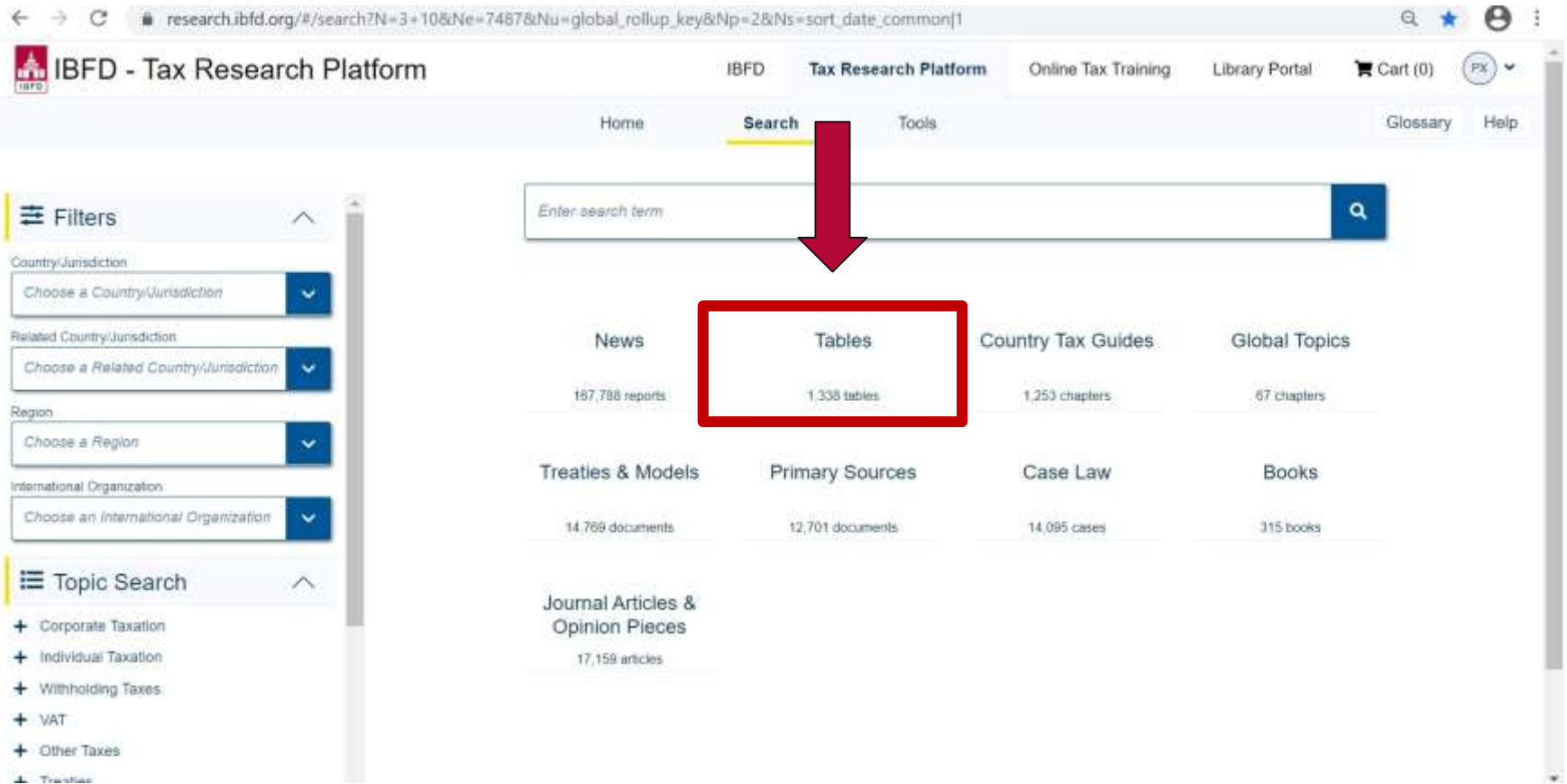
- Fewer filters

**Topic Search** ^

- + Corporate Taxation
- + Individual Taxation
- + Withholding Taxes
- + VAT
- + Other Taxes
- + Treaties
- + EU Law
- + Mergers and Acquisitions [M&A]
- + Holding Companies
- + Permanent Establishments [PE]

- ▶ **点击进入每个模块**
- ▶ **选取不同的**
  - ▶ Table Type
  - ▶ Collection Type
  - ▶ Time period
  - ▶ Others conditions
    - ▶ Country/Regions
    - ▶ Jurisdiction, etc.
- ▶ **A : 选取需要内容文档 , 打开后在Document栏目下阅读**
- ▶ **B : 或挑选相同类型的文档/表格 , 点击内容展示框上部的“Action”**
  - ▶ 选取“Compare”, 形成各类比较表格 , 开始工作
  - ▶ 选取“打印”、“导出”等功能操作

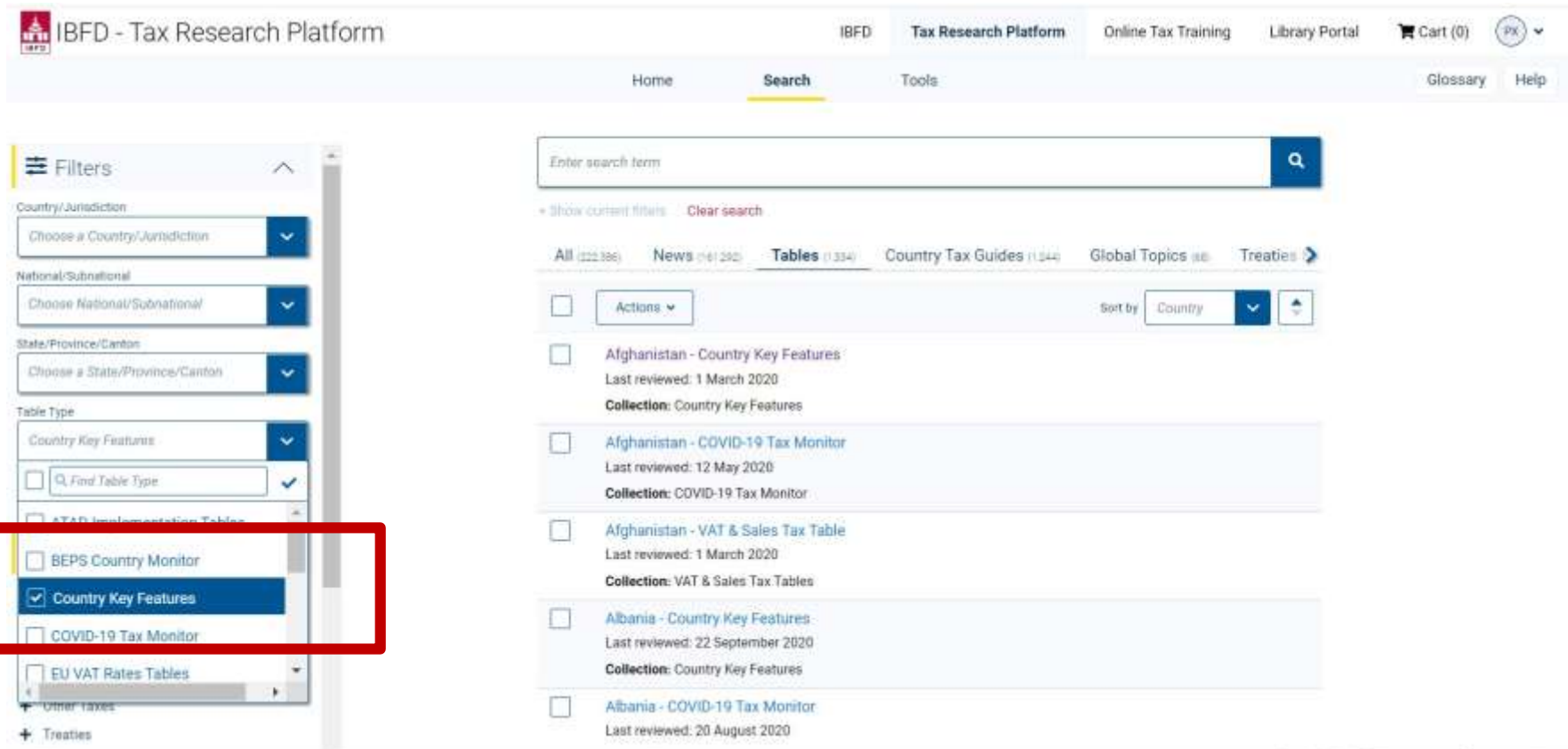
## 主要表格应用举例 – Tables– Country Key Feature Table



The screenshot shows the IBFD Tax Research Platform search results page. The search bar at the top contains the text "Enter search term". Below the search bar, the results are organized into a grid of categories. The "Tables" category is highlighted with a red box, and a red arrow points from the search bar to it. The "Tables" category shows 1,338 tables. Other categories include News (187,788 reports), Country Tax Guides (1,253 chapters), Global Topics (67 chapters), Treaties & Models (14,769 documents), Primary Sources (12,701 documents), Case Law (14,095 cases), Books (315 books), and Journal Articles & Opinion Pieces (17,159 articles).

Category	Count
News	187,788 reports
Tables	1,338 tables
Country Tax Guides	1,253 chapters
Global Topics	67 chapters
Treaties & Models	14,769 documents
Primary Sources	12,701 documents
Case Law	14,095 cases
Books	315 books
Journal Articles & Opinion Pieces	17,159 articles

## Tables– Table Type下面选取Country Key Features



IBFD - Tax Research Platform

Home **Search** Tools

IBFD Tax Research Platform Online Tax Training Library Portal Cart (0) PK Help Glossary

Filters

- Country/Jurisdiction: Choose a Country/Jurisdiction
- National/Subnational: Choose National/Subnational
- State/Province/Canton: Choose a State/Province/Canton
- Table Type
  - Country Key Features
  - Find Table Type
  - ATAD Implementation Tables
  - Country Key Features**
  - BEPS Country Monitor
  - COVID-19 Tax Monitor
  - EU VAT Rates Tables
  - Other taxes
  - Treaties

Enter search term

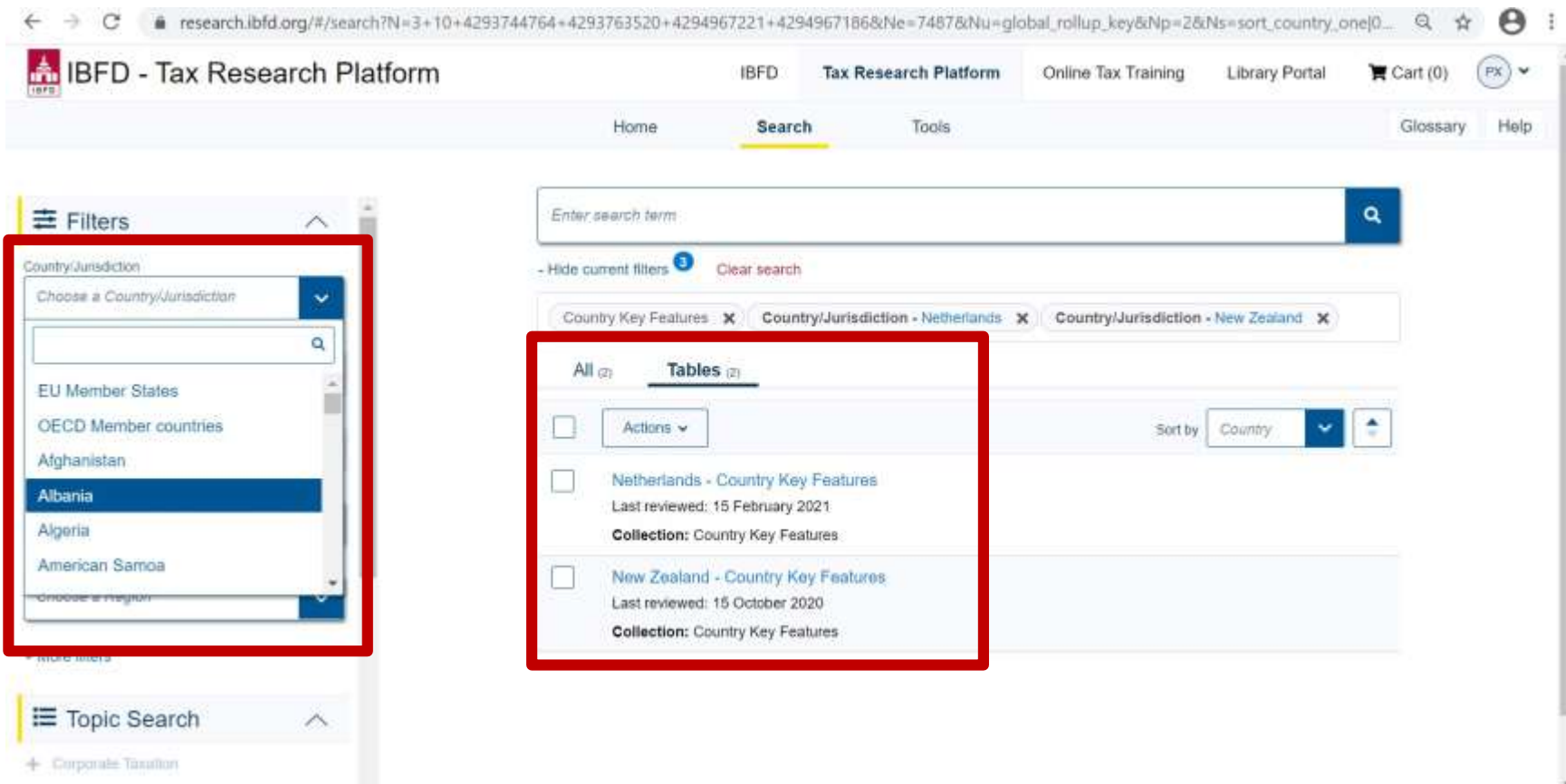
Show current filters Clear search

All (222,386) News (141,252) **Tables (1,334)** Country Tax Guides (1,244) Global Topics (88) Treaties

Actions Set by Country

- Afghanistan - Country Key Features  
Last reviewed: 1 March 2020  
Collection: Country Key Features
- Afghanistan - COVID-19 Tax Monitor  
Last reviewed: 12 May 2020  
Collection: COVID-19 Tax Monitor
- Afghanistan - VAT & Sales Tax Table  
Last reviewed: 1 March 2020  
Collection: VAT & Sales Tax Tables
- Albania - Country Key Features  
Last reviewed: 22 September 2020  
Collection: Country Key Features
- Albania - COVID-19 Tax Monitor  
Last reviewed: 20 August 2020

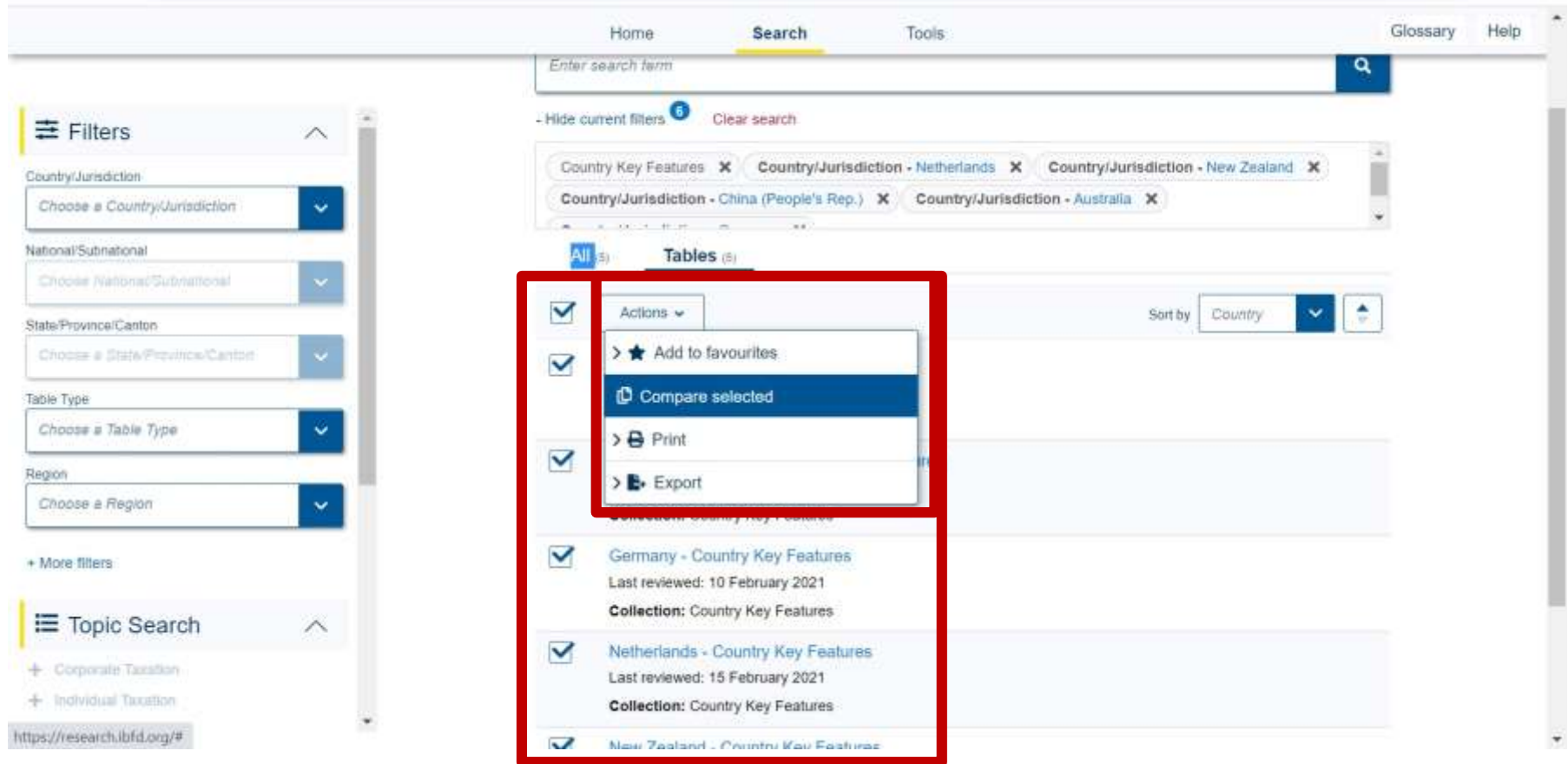
## Country Key Features – 选取不同国家



The screenshot displays the IBFD Tax Research Platform interface. The search results are filtered by 'Country/Jurisdiction' to show 'Albania'. The search results table is highlighted with a red box, showing two entries:

All (2)	Tables (2)
<input type="checkbox"/>	<b>Actions</b> ▾
<input type="checkbox"/>	<b>Netherlands - Country Key Features</b> Last reviewed: 15 February 2021 <b>Collection:</b> Country Key Features
<input type="checkbox"/>	<b>New Zealand - Country Key Features</b> Last reviewed: 15 October 2020 <b>Collection:</b> Country Key Features

## Country Key Features – 选择需要比较的国家，点击Compare



The screenshot displays the IBFD research platform interface. The top navigation bar includes 'Home', 'Search', and 'Tools'. The search bar contains the text 'Enter search term'. Below the search bar, there are several filter tags: 'Country Key Features', 'Country/Jurisdiction - Netherlands', 'Country/Jurisdiction - New Zealand', 'Country/Jurisdiction - China (People's Rep.)', and 'Country/Jurisdiction - Australia'. The main content area shows a list of search results under the heading 'Tables (5)'. The first result is 'Germany - Country Key Features', followed by 'Netherlands - Country Key Features', and 'New Zealand - Country Key Features'. A red box highlights the 'Actions' menu for the first result, which includes options: 'Add to favourites', 'Compare selected', 'Print', and 'Export'. The 'Compare selected' option is highlighted in blue. The left sidebar contains 'Filters' and 'Topic Search' sections. The 'Filters' section includes dropdown menus for 'Country/Jurisdiction', 'National/Subnational', 'State/Province/Canton', 'Table Type', and 'Region'. The 'Topic Search' section includes 'Corporate Taxation' and 'Individual Taxation'. The URL 'https://research.ibfd.org/#' is visible at the bottom left.



## Country Key Features Table – 结果

research.ibfd.org/#/compare/grid?url=kf\_au,kf\_cn,kf\_de,kf\_nl,kf\_nz

IBFD - Tax Research Platform

IBFD Tax Research Platform Online Tax Training Library Portal Cart (0) PK

Home Search Tools Documents (1) Glossary Help

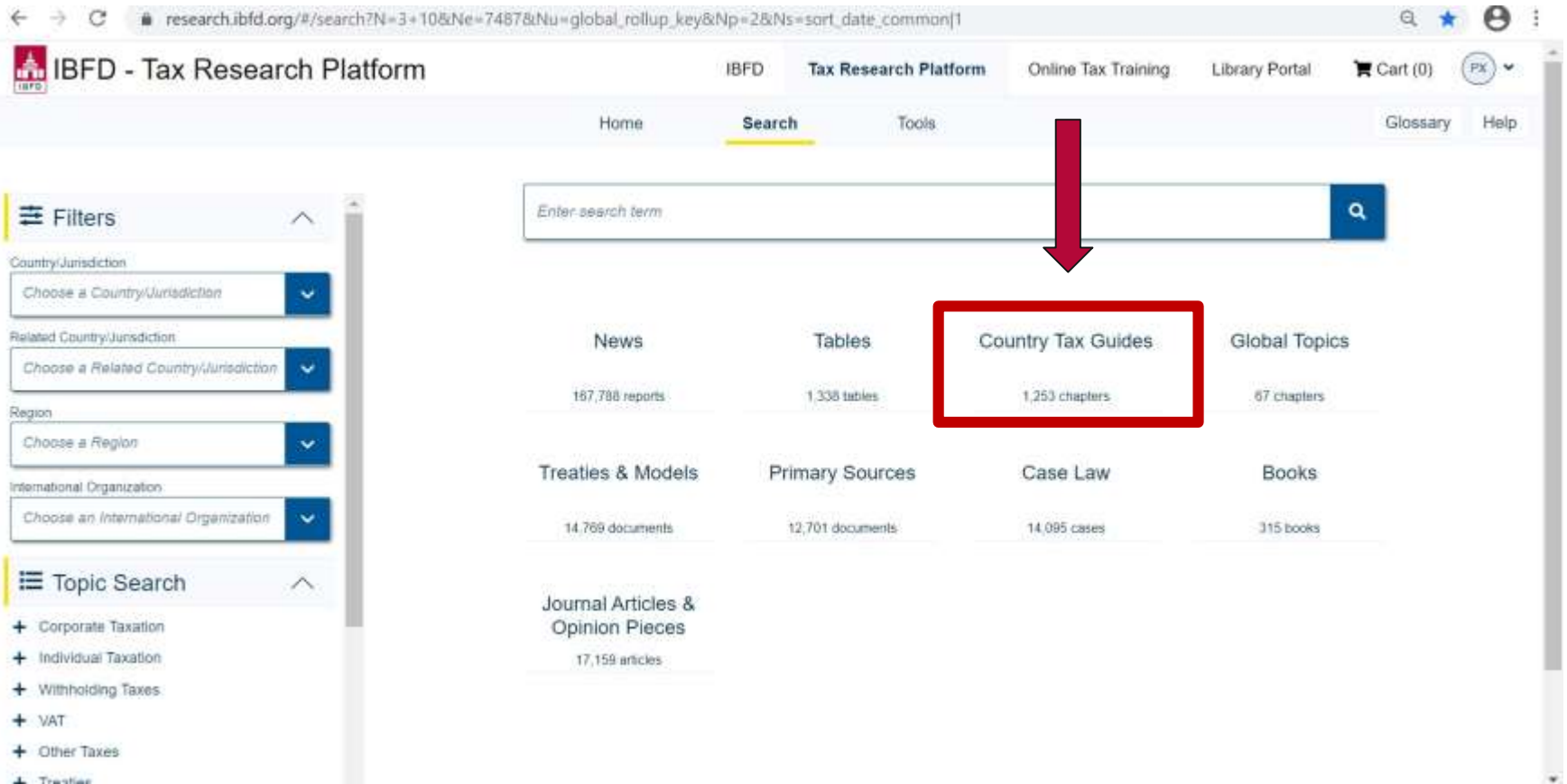
Country Key Features Table Comparison Actions

Navigation Outline Filter Country/Jurisdiction

Choose a Country/Jurisdiction

Outline	Australia Last reviewed: 8 November 2020	China (People's Rep.) Last reviewed: 26 January 2021	Germany Last reviewed: 10 February 2021	Netherlands Last reviewed: 15 February 2021	New Zealand Last reviewed: 15 October 2020
<b>A. Direct taxation: Companies</b>					
<b>1. Resident companies</b>					
<b>Residence</b>	A company is resident in Australia if it is incorporated in Australia. Alternatively, a company is a resident in Australia if it carries on a business in Australia and either (a) its central management and control is in Australia (this test is being reviewed by the government) or (b) its voting power is controlled by shareholders who are residents of Australia	A company is resident in China if it has incorporation under Chinese law and effective management in China	A corporation is resident in Germany if it is incorporated/effectively managed in Germany	A corporation is resident in the Netherlands if it is incorporated or effectively managed in the Netherlands	A company is resident in New Zealand if: – it is incorporated in New Zealand; or – it has its head office in New Zealand; or – it has its centre of management in New Zealand; or – control of the company

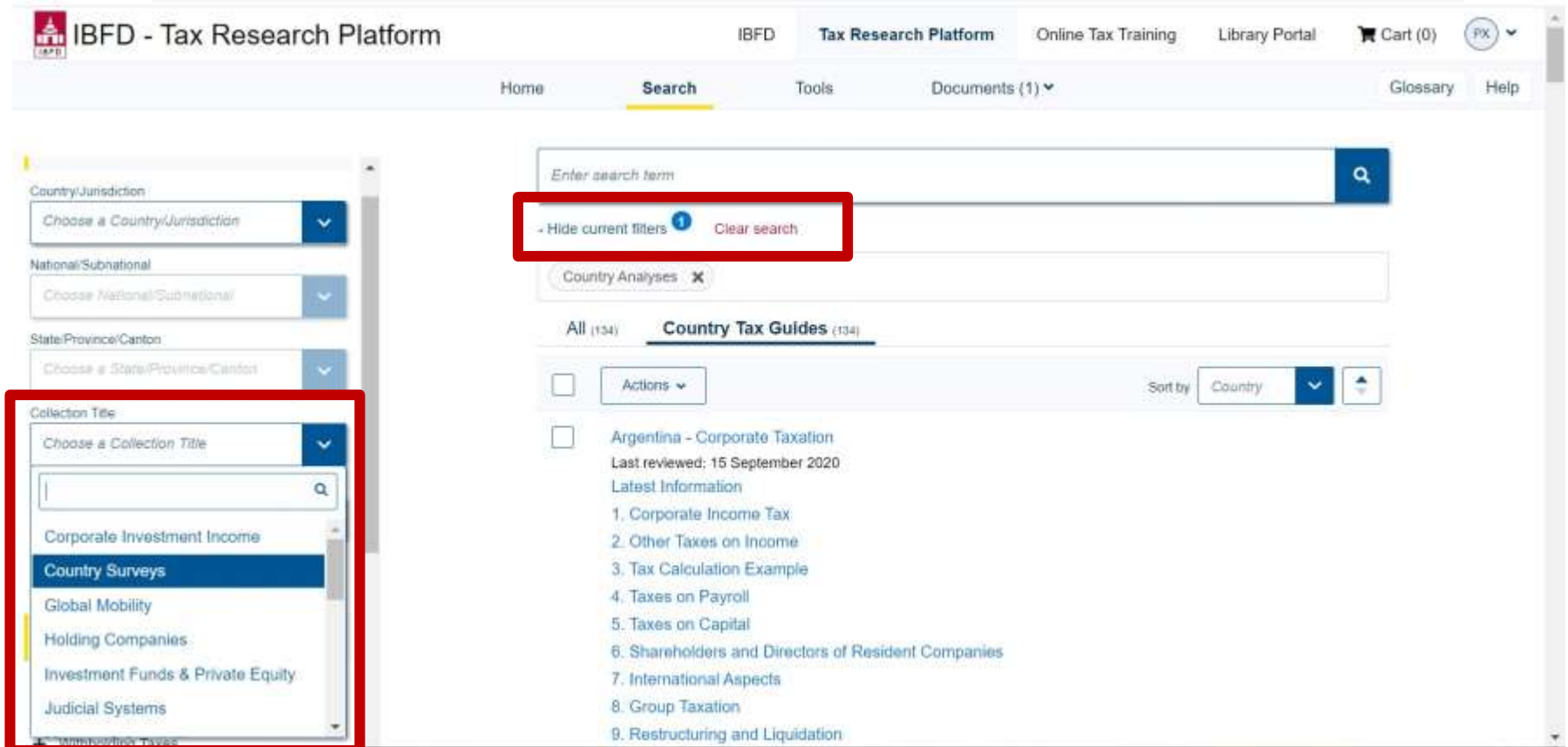
## Country Comparison Table – Country Tax Guide – Collection Type



The screenshot shows the IBFD Tax Research Platform search results page. The search bar at the top contains the text "Enter search term". Below the search bar, a grid of search results is displayed. The "Country Tax Guides" category is highlighted with a red box, and a red arrow points to it from the search bar. The grid shows the following results:

Category	Count
News	167,788 reports
Tables	1,338 tables
<b>Country Tax Guides</b>	<b>1,253 chapters</b>
Global Topics	67 chapters
Treaties & Models	14,768 documents
Primary Sources	12,701 documents
Case Law	14,095 cases
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Journal Articles & Opinion Pieces	17,159 articles

## Country Comparison Table – Country Tax Guide – 导航栏选取- Country Analysis



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for Online Tax Training, Library Portal, Cart (0), and a user profile icon. The main navigation bar features Home, Search (highlighted), Tools, Documents (1), Glossary, and Help.

On the left side, there are several filter menus:

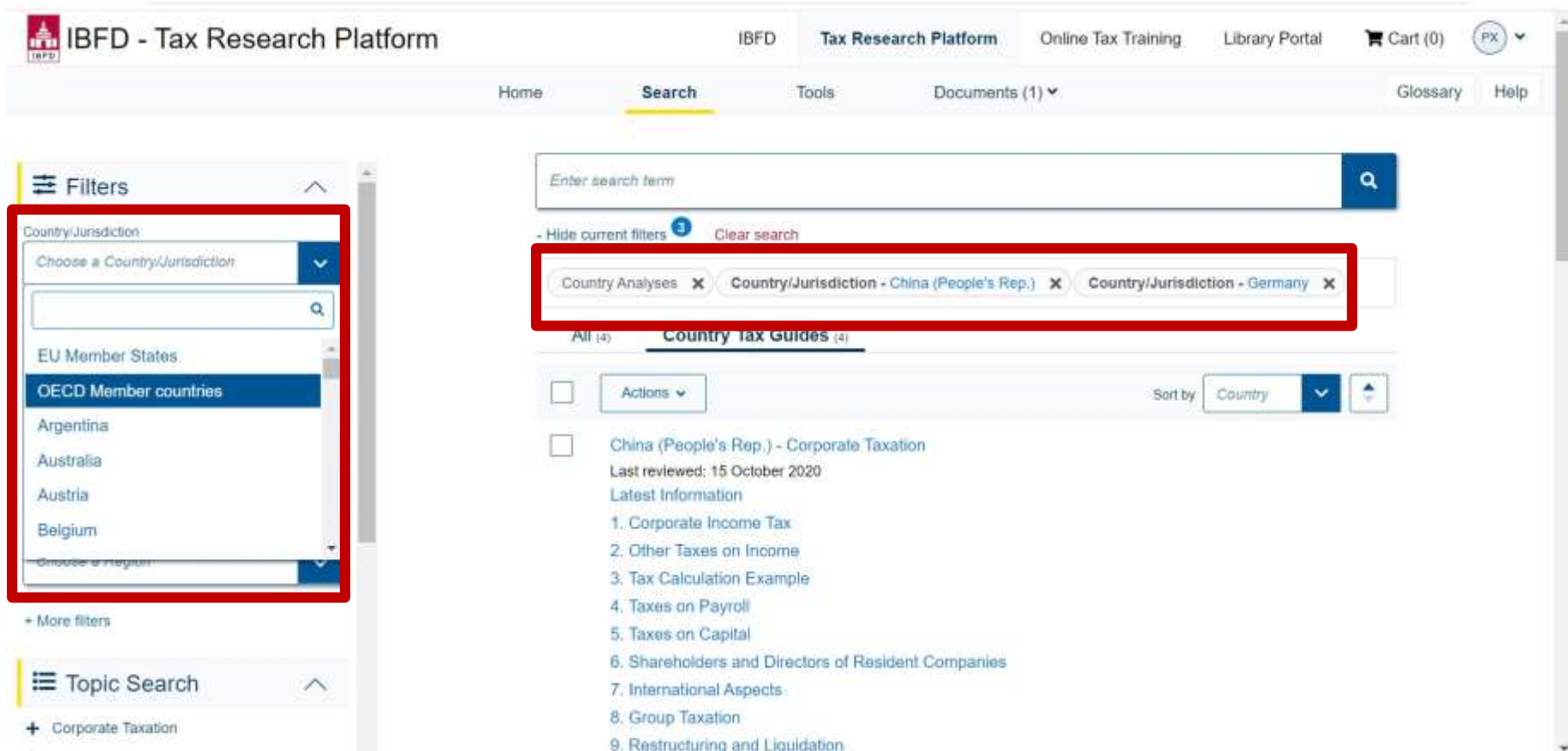
- Country/Jurisdiction: Choose a Country/Jurisdiction
- National/Subnational: Choose National/Subnational
- State/Province/Canton: Choose a State/Province/Canton
- Collection Title: Choose a Collection Title

The Collection Title menu is expanded, showing a search box and a list of options: Corporate Investment Income, Country Surveys (highlighted), Global Mobility, Holding Companies, Investment Funds & Private Equity, and Judicial Systems.

The main search area includes a search bar with the placeholder "Enter search term" and a search icon. Below the search bar, there are buttons for "Hide current filters" (highlighted with a red box) and "Clear search". A filter for "Country Analyses" is also visible.

The search results are displayed under the heading "Country Tax Guides (134)". The results are sorted by "Country". The first result is "Argentina - Corporate Taxation", which includes a list of topics: Corporate Income Tax, Other Taxes on Income, Tax Calculation Example, Taxes on Payroll, Taxes on Capital, Shareholders and Directors of Resident Companies, International Aspects, Group Taxation, and Restructuring and Liquidation.

## Country Comparison Table – 导航栏选取- 需要的国家 – 中国和德国

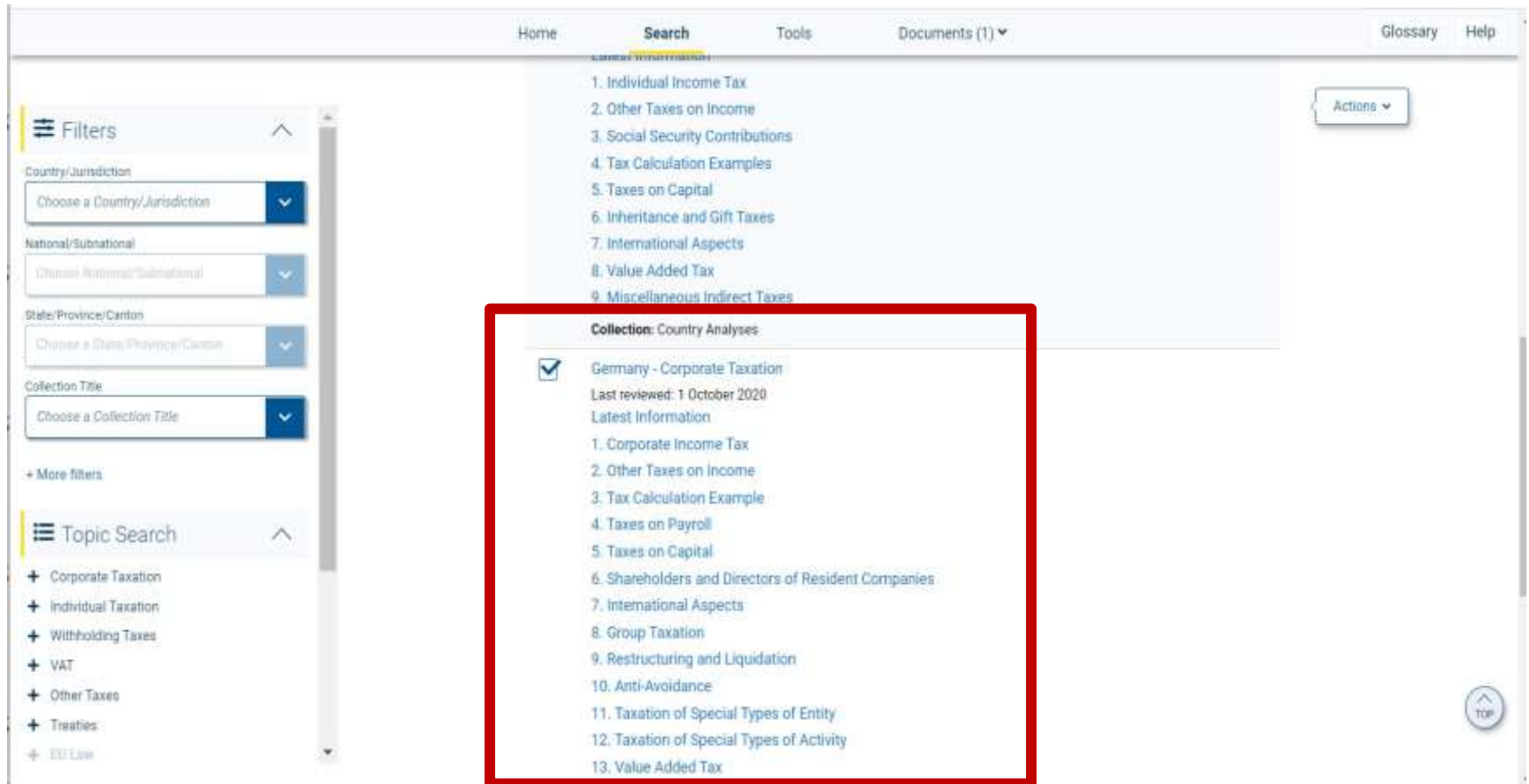


The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for IBFD, Tax Research Platform, Online Tax Training, Library Portal, Cart (0), and a user profile icon. Below this is a secondary navigation bar with Home, Search (highlighted), Tools, Documents (1), Glossary, and Help.

On the left side, there is a 'Filters' panel. The 'Country/Jurisdiction' filter is expanded, showing a search box and a list of options. The 'OECD Member countries' option is selected and highlighted in blue. Other visible options include EU Member States, Argentina, Australia, Austria, and Belgium. Below the list is a '+ More filters' link. A 'Topic Search' panel is also visible, showing '+ Corporate Taxation'.

The main search area features a search input field with the placeholder 'Enter search term' and a search button. Below the search bar, there are links for 'Hide current filters' and 'Clear search'. A red box highlights the filter tags: 'Country Analyses', 'Country/Jurisdiction - China (People's Rep.)', and 'Country/Jurisdiction - Germany'. Below the filters, the search results are displayed under the heading 'Country tax Guides (4)'. The results are sorted by 'Country'. The first result is 'China (People's Rep.) - Corporate Taxation', which is expanded to show a list of topics: 'Last reviewed: 15 October 2020', 'Latest Information', '1. Corporate Income Tax', '2. Other Taxes on Income', '3. Tax Calculation Example', '4. Taxes on Payroll', '5. Taxes on Capital', '6. Shareholders and Directors of Resident Companies', '7. International Aspects', '8. Group Taxation', and '9. Restructuring and Liquidation'.

## Country Comparison Table – 结果栏-选取- 中国和德国的Corporate Taxation



The screenshot displays the IBFD search interface. The top navigation bar includes 'Home', 'Search', 'Tools', 'Documents (1)', 'Glossary', and 'Help'. The left sidebar contains 'Filters' and 'Topic Search'. The main content area shows a list of search results. A red box highlights the 'Germany - Corporate Taxation' result, which is selected with a checkmark. The result details include the last reviewed date (1 October 2020) and a list of 13 topics.

**Filters:**

- Country/Jurisdiction: Choose a Country/Jurisdiction
- National/Subnational: Choose National/Subnational
- State/Province/Canton: Choose a State/Province/Canton
- Collection Title: Choose a Collection Title
- + More filters

**Topic Search:**

- + Corporate Taxation
- + Individual Taxation
- + Withholding Taxes
- + VAT
- + Other Taxes
- + Treaties
- + EIT Law

**Search Results:**

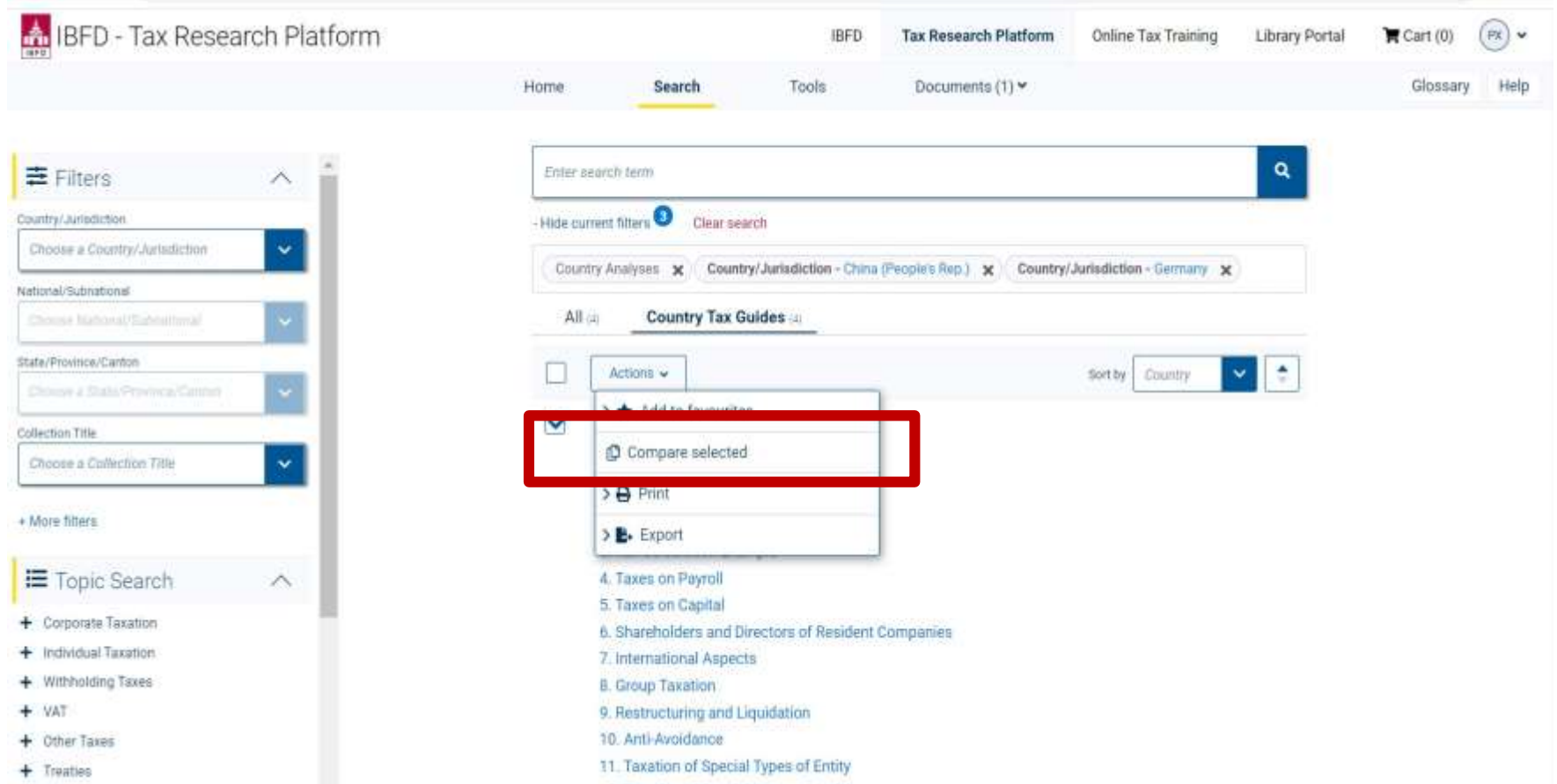
1. Individual Income Tax
2. Other Taxes on Income
3. Social Security Contributions
4. Tax Calculation Examples
5. Taxes on Capital
6. Inheritance and Gift Taxes
7. International Aspects
8. Value Added Tax
9. Miscellaneous Indirect Taxes

**Collection: Country Analyses**

- Germany - Corporate Taxation  
Last reviewed: 1 October 2020  
Latest Information

1. Corporate Income Tax
2. Other Taxes on Income
3. Tax Calculation Example
4. Taxes on Payroll
5. Taxes on Capital
6. Shareholders and Directors of Resident Companies
7. International Aspects
8. Group Taxation
9. Restructuring and Liquidation
10. Anti-Avoidance
11. Taxation of Special Types of Entity
12. Taxation of Special Types of Activity
13. Value Added Tax

## Country Comparison Table – 选取对比文件后，点击比较按钮



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for Home, Search, Tools, Documents (1), Glossary, and Help. The search results are filtered by 'Country/Jurisdiction - China (People's Rep.)' and 'Country/Jurisdiction - Germany'. The search results are sorted by 'Country'. A red box highlights the 'Compare selected' button in the actions menu.

IBFD - Tax Research Platform

Home Search Tools Documents (1) Glossary Help

Enter search term

- Hide current filters 3 Clear search

Country Analyses x Country/Jurisdiction - China (People's Rep.) x Country/Jurisdiction - Germany x

All (4) Country Tax Guides (4)

Actions

Compare selected

Print

Export

4. Taxes on Payroll

5. Taxes on Capital

6. Shareholders and Directors of Resident Companies

7. International Aspects

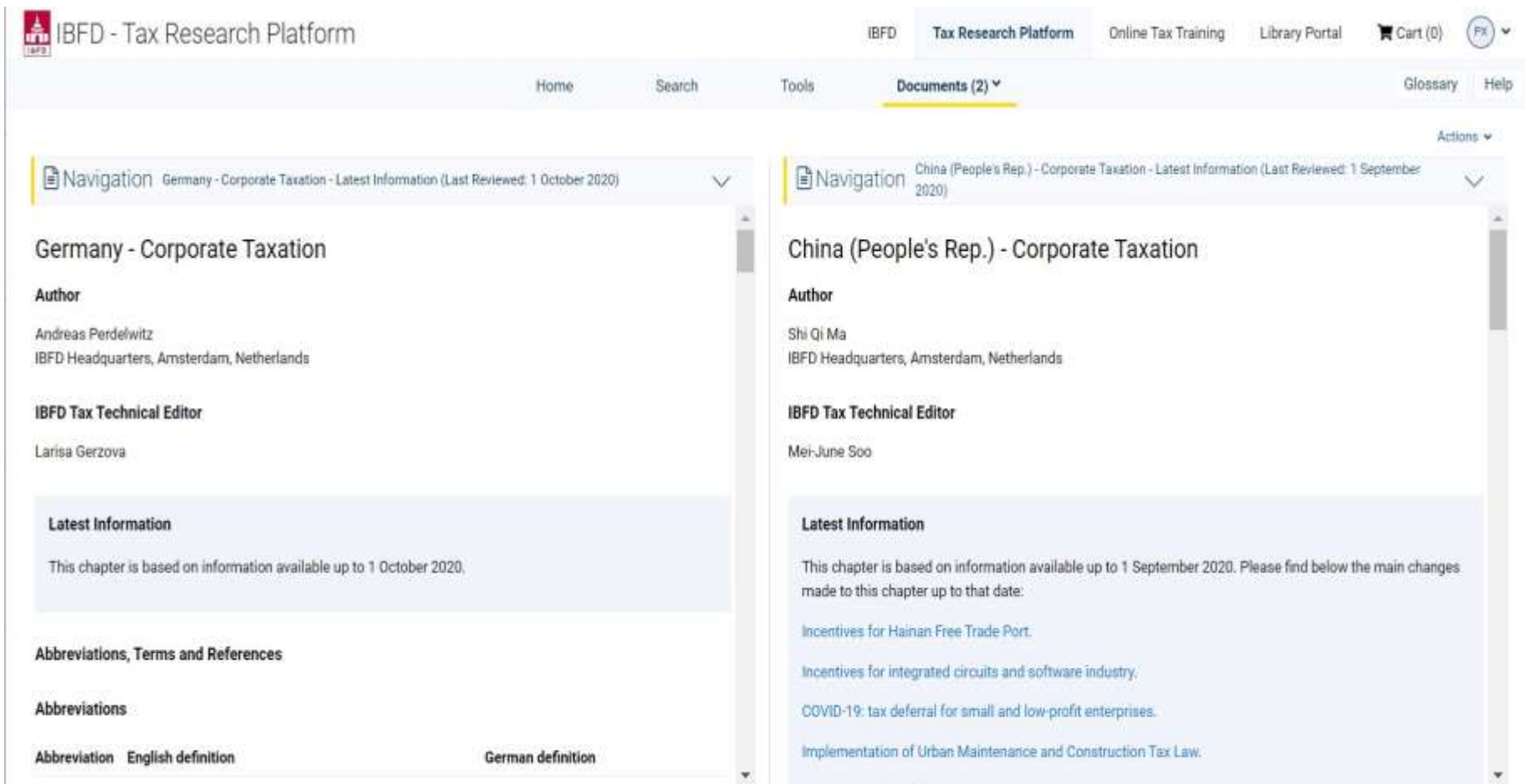
8. Group Taxation

9. Restructuring and Liquidation

10. Anti-Avoidance

11. Taxation of Special Types of Entity

## Country Comparison Table – 在Document栏目录下，使用检索内容结果



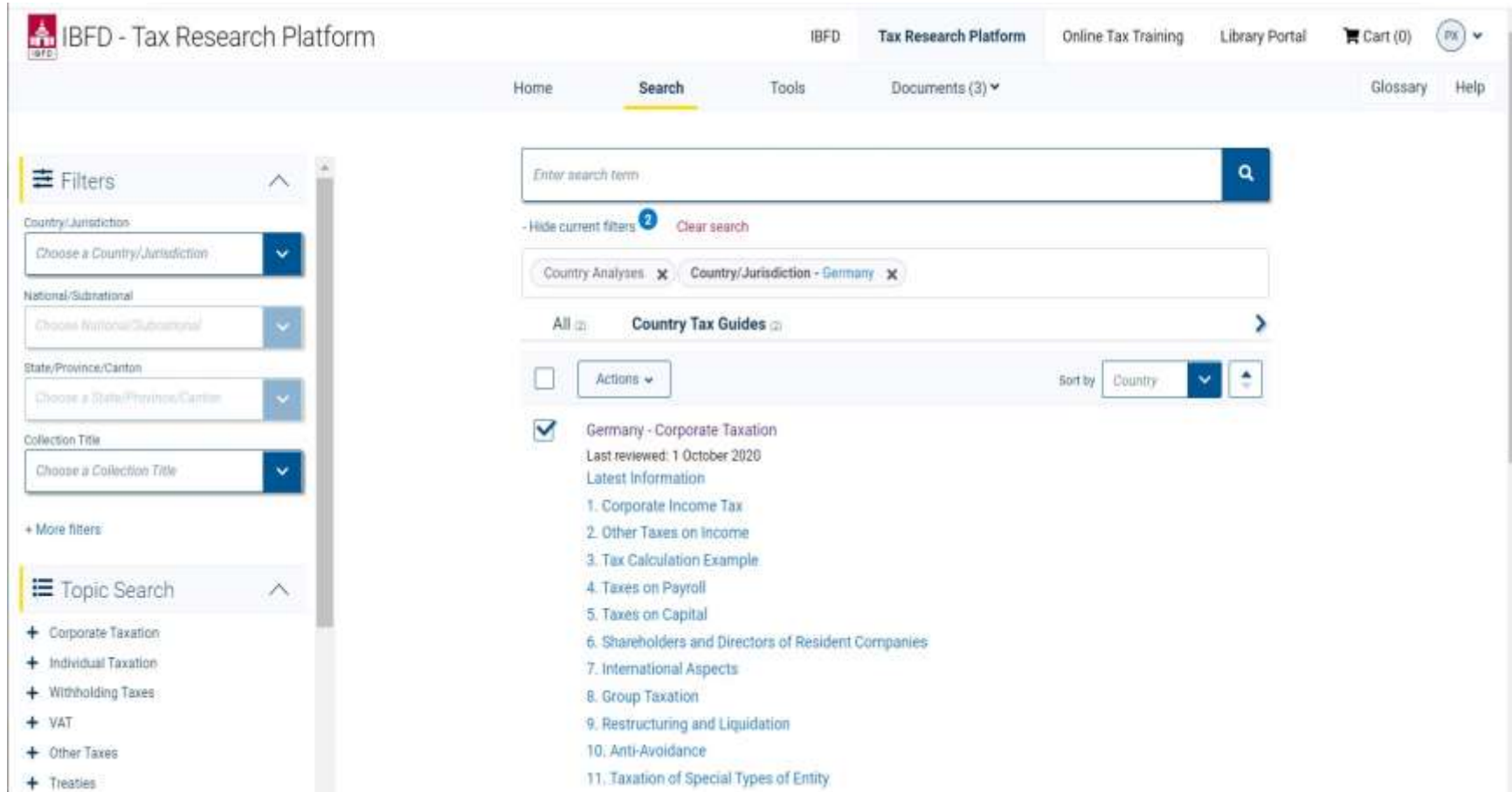
The screenshot displays the IBFD Tax Research Platform interface. At the top, the navigation bar includes the IBFD logo, the platform name, and links for Home, Search, Tools, Documents (2), Glossary, and Help. The main content area is split into two panels. The left panel is titled 'Germany - Corporate Taxation' and lists the author as Andreas Perdelwitz and the IBFD Tax Technical Editor as Larisa Gerzova. It also includes a 'Latest Information' section stating the content is up to date as of 1 October 2020. The right panel is titled 'China (People's Rep.) - Corporate Taxation' and lists the author as Shi Qi Ma and the IBFD Tax Technical Editor as Mei-June Soo. Its 'Latest Information' section states the content is up to date as of 1 September 2020 and lists several key changes, including incentives for Hainan Free Trade Port, integrated circuits and software industry, COVID-19 tax deferrals, and the implementation of Urban Maintenance and Construction Tax Law.

## Country Chapter Comparison – 章节的比较工具

- ▶ Free text search box
- ▶ **Country Chapters Comparison**
- ▶ Country Tables Comparison
- ▶ Historical Tax Archives
- ▶ International Tax Structuring
- ▶ Simultax
- ▶ Treaty Article Comparison
- ▶ Treaty Article Export
- ▶ Treaty Status Monitor
- ▶ Finding Corresponding Provisions in VAT Laws and VAT Directives

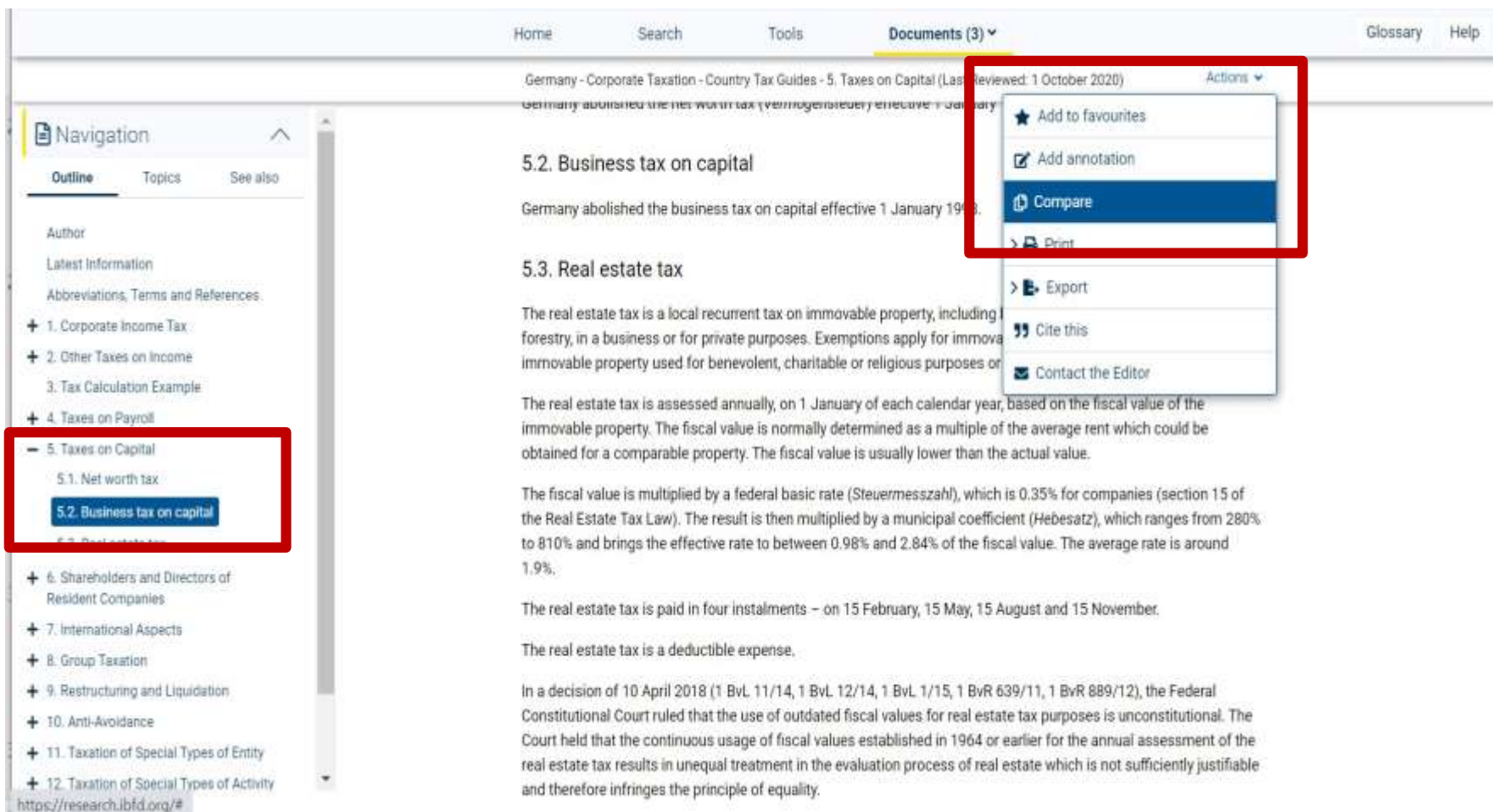


## Country Chapter Comparison – 章节的比较工具



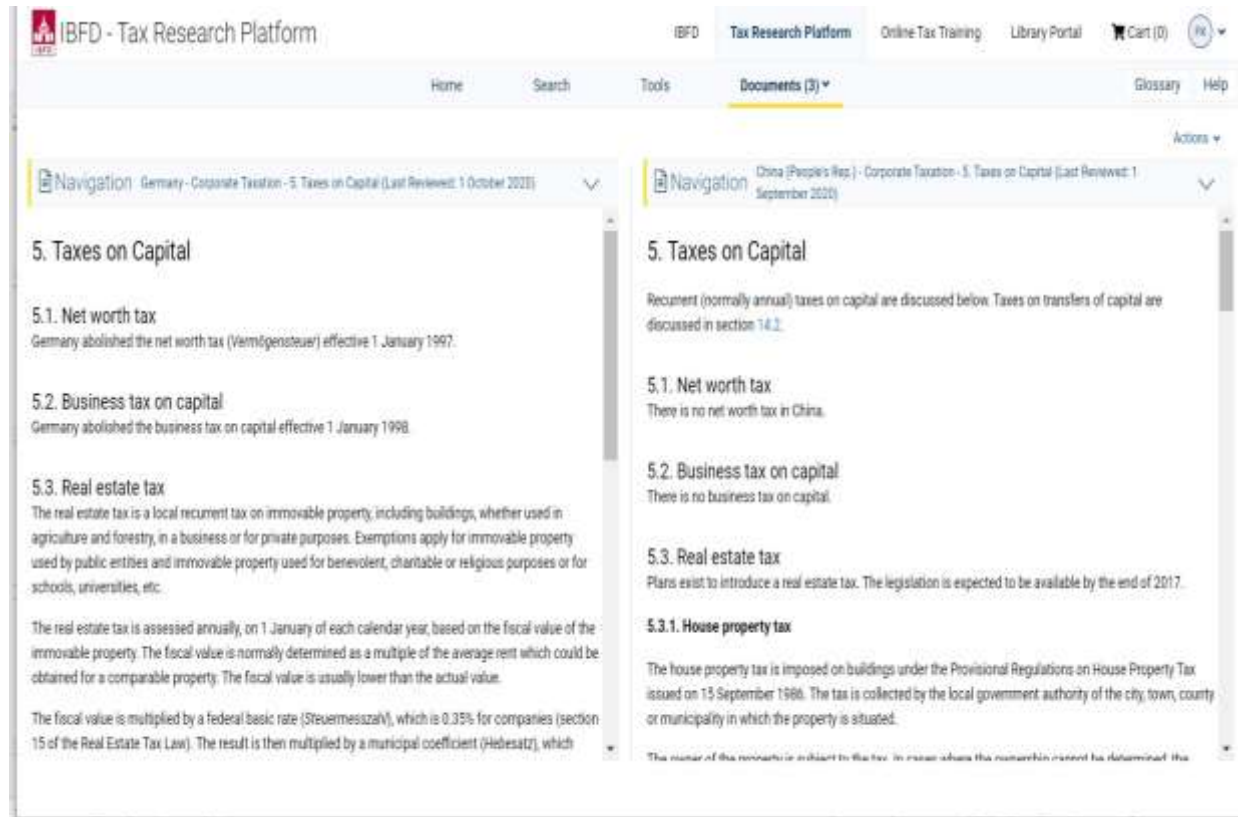
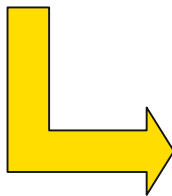
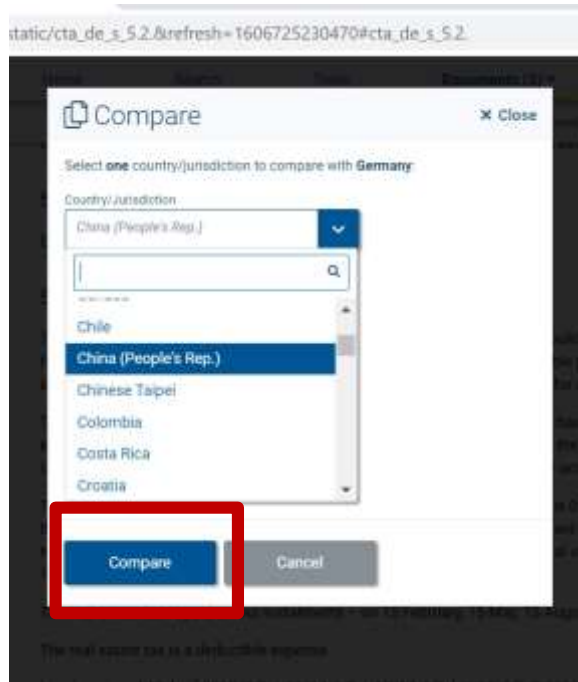
The screenshot shows the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, 'Tax Research Platform', 'Online Tax Training', 'Library Portal', 'Cart (0)', and a user profile icon. The main navigation menu has 'Home', 'Search' (highlighted), 'Tools', and 'Documents (3)'. On the right, there are links for 'Glossary' and 'Help'. The left sidebar contains 'Filters' and 'Topic Search'. The 'Filters' section includes dropdown menus for 'Country/Jurisdiction', 'National/Subnational', 'State/Province/Canton', and 'Collection Title'. The 'Topic Search' section lists categories like 'Corporate Taxation', 'Individual Taxation', 'Withholding Taxes', 'VAT', 'Other Taxes', and 'Treaties'. The main search area features a search bar with the placeholder 'Enter search term' and a search button. Below the search bar, there are filter tags for 'Country Analyses' and 'Country/Jurisdiction - Germany'. The search results are displayed under the heading 'Country Tax Guides' and are sorted by 'Country'. The first result is 'Germany - Corporate Taxation', which is checked. It includes a 'Last reviewed' date of 1 October 2020 and a list of 11 sub-topics: 1. Corporate Income Tax, 2. Other Taxes on Income, 3. Tax Calculation Example, 4. Taxes on Payroll, 5. Taxes on Capital, 6. Shareholders and Directors of Resident Companies, 7. International Aspects, 8. Group Taxation, 9. Restructuring and Liquidation, 10. Anti-Avoidance, and 11. Taxation of Special Types of Entity.

## Country Chapter Comparison – 章节的比较工具

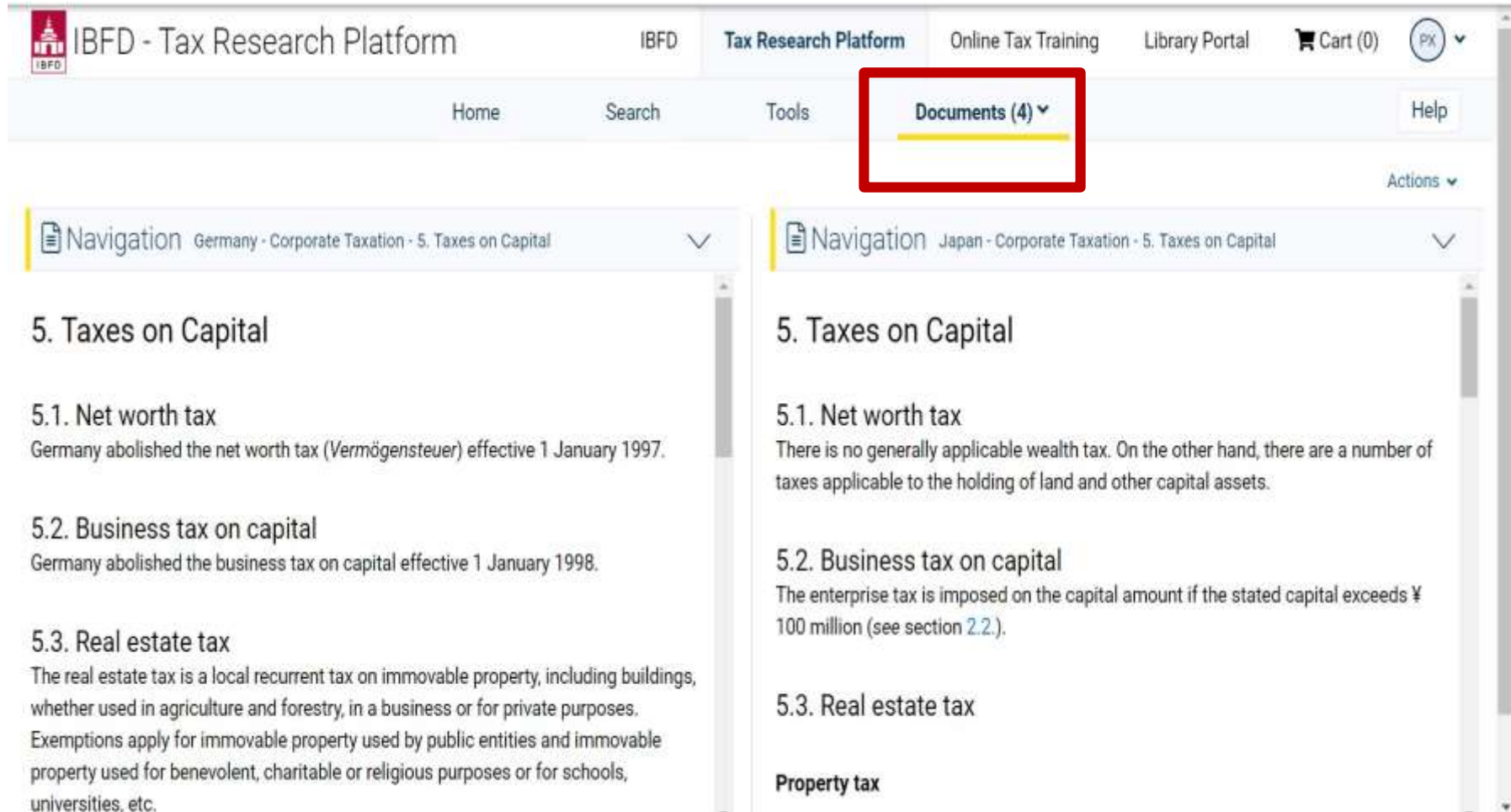


The screenshot displays the IBFD website interface. On the left, a navigation sidebar is visible with a tree structure. The '5. Taxes on Capital' section is expanded, and '5.2. Business tax on capital' is highlighted with a red box. The main content area shows the document 'Germany - Corporate Taxation - Country Tax Guides - 5. Taxes on Capital (Last reviewed: 1 October 2020)'. The document content includes sections for '5.2. Business tax on capital' and '5.3. Real estate tax'. An 'Actions' dropdown menu is open over the document, with the 'Compare' option highlighted in blue and enclosed in a red box. Other options in the menu include 'Add to favourites', 'Add annotation', 'Print', 'Export', 'Cite this', and 'Contact the Editor'.

## Country Chapter Comparison – 章节的比较工具



## Country Chapter Comparison – 章节的比较工具



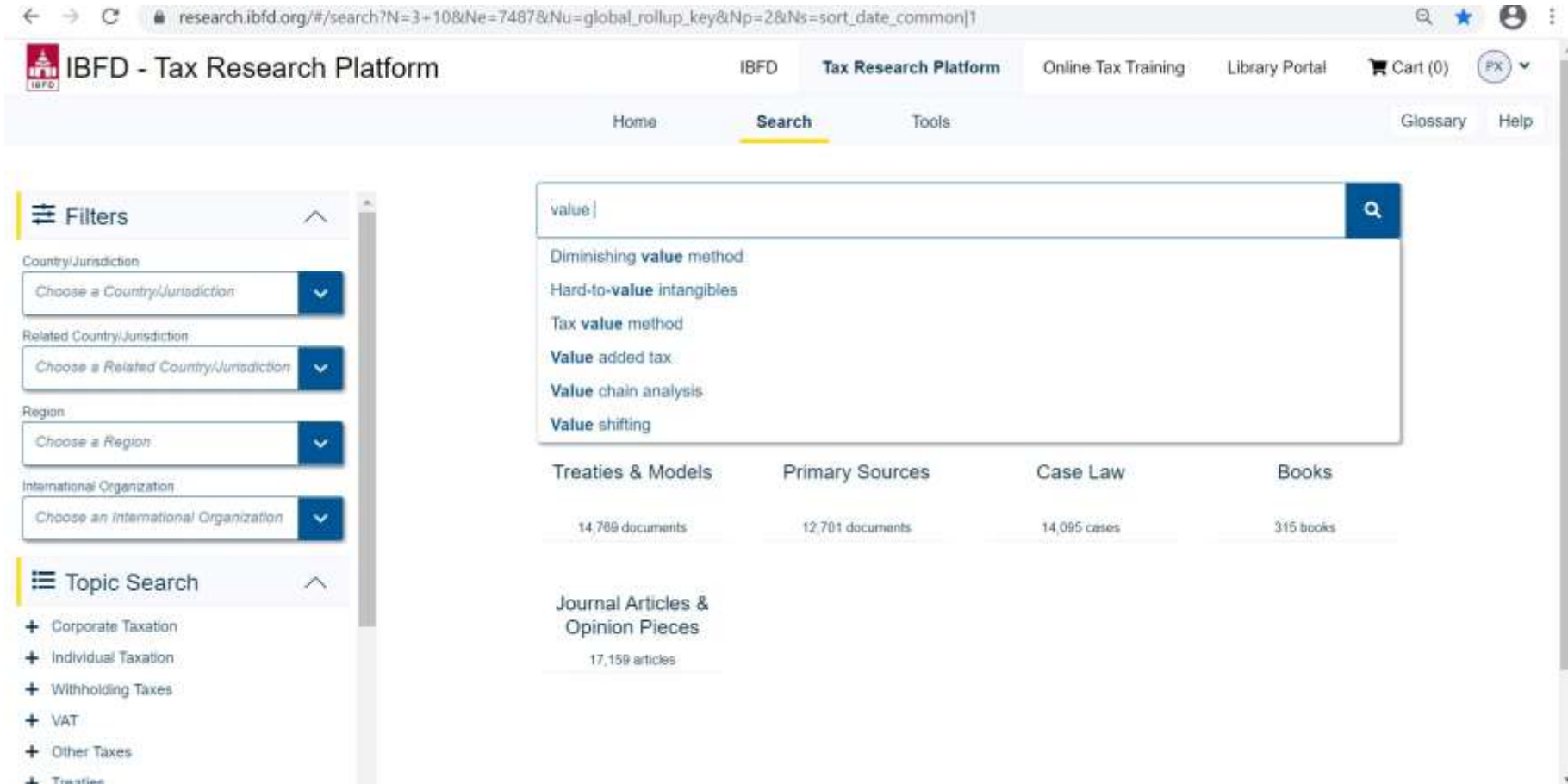
The screenshot displays the IBFD Tax Research Platform interface. At the top, the navigation bar includes the IBFD logo, the text 'IBFD - Tax Research Platform', and several menu items: 'IBFD', 'Tax Research Platform', 'Online Tax Training', 'Library Portal', 'Cart (0)', and a user profile icon 'PX'. Below this, a secondary navigation bar contains 'Home', 'Search', 'Tools', and a highlighted 'Documents (4)' dropdown menu. The main content area is split into two columns. The left column is titled 'Navigation Germany - Corporate Taxation - 5. Taxes on Capital' and contains the following sections: '5. Taxes on Capital', '5.1. Net worth tax' (with a note that Germany abolished this tax effective 1 January 1997), '5.2. Business tax on capital' (with a note that Germany abolished this tax effective 1 January 1998), and '5.3. Real estate tax' (with a detailed description of the tax and exemptions). The right column is titled 'Navigation Japan - Corporate Taxation - 5. Taxes on Capital' and contains: '5. Taxes on Capital', '5.1. Net worth tax' (with a note that there is no generally applicable wealth tax), '5.2. Business tax on capital' (with a note that enterprise tax is imposed on capital exceeding ¥100 million), and '5.3. Real estate tax' (with a sub-section for 'Property tax').



## IBFD TRP : 应该注意的重要功能

- ▶ Action按钮下：
  - ▶ Compare : 生成比较表格
  - ▶ Export : 导出文档
  - ▶ Print : 打印
  - ▶ Favorite : 标注喜好
- ▶ 并列文件打印
- ▶ Cite this: 引用
- ▶ Add annotation: 加注
- ▶ 产生 : Excel文件 , PDF文件
- ▶ 等等

## Search function – 文字检索提示



The screenshot displays the IBFD Tax Research Platform search interface. The browser address bar shows the URL: `research.ibfd.org/#/search?N=3+10&Ne=7487&Nu=global_rollup_key&Np=2&Ns=sort_date_common|1`. The page header includes the IBFD logo, the title "IBFD - Tax Research Platform", and navigation links for "IBFD", "Tax Research Platform", "Online Tax Training", "Library Portal", "Cart (0)", "PX", "Home", "Search", "Tools", "Glossary", and "Help".

On the left side, there are two main sections: "Filters" and "Topic Search". The "Filters" section includes dropdown menus for "Country/Jurisdiction", "Related Country/Jurisdiction", "Region", and "International Organization". The "Topic Search" section lists various tax topics with expandable icons: Corporate Taxation, Individual Taxation, Withholding Taxes, VAT, Other Taxes, and Treaties.

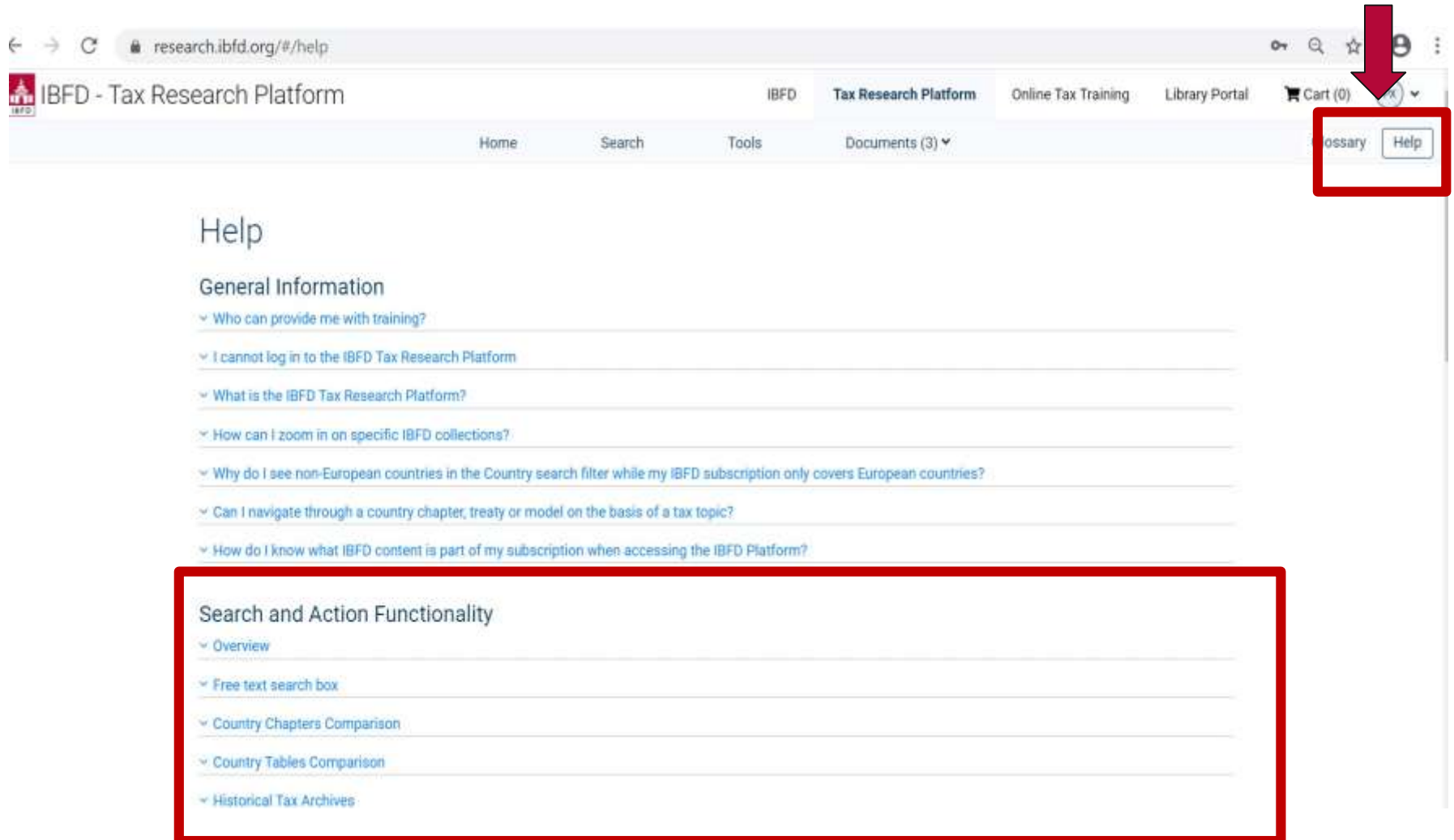
The main search area features a search bar with the text "value" entered. A dropdown menu is open, displaying a list of search suggestions: "Diminishing value method", "Hard-to-value intangibles", "Tax value method", "Value added tax", "Value chain analysis", and "Value shifting".

Below the search bar, there are four columns representing different document types and their counts:

Treaties & Models	Primary Sources	Case Law	Books
14,789 documents	12,701 documents	14,095 cases	315 books

Below this table, there is a section for "Journal Articles & Opinion Pieces" with 17,159 articles.

## IBFD在线工具模块- 注意引导提示：here及 go to Help



The screenshot shows the IBFD Tax Research Platform website. The browser address bar displays "research.ibfd.org/#/help". The navigation bar includes "Home", "Search", "Tools", "Documents (3)", "Glossary", and "Help". A red arrow points to the "Help" button. The main content area is titled "Help" and contains a "General Information" section with several expandable links. A red box highlights the "Search and Action Functionality" section, which includes links for "Overview", "Free text search box", "Country Chapters Comparison", "Country Tables Comparison", and "Historical Tax Archives".

Help

General Information

- Who can provide me with training?
- I cannot log in to the IBFD Tax Research Platform
- What is the IBFD Tax Research Platform?
- How can I zoom in on specific IBFD collections?
- Why do I see non-European countries in the Country search filter while my IBFD subscription only covers European countries?
- Can I navigate through a country chapter, treaty or model on the basis of a tax topic?
- How do I know what IBFD content is part of my subscription when accessing the IBFD Platform?

Search and Action Functionality

- Overview
- Free text search box
- Country Chapters Comparison
- Country Tables Comparison
- Historical Tax Archives

## 帮助 HELP– Tools and Action Functionality

Home Search Tools Documents (3) ▾ Glossary Help

[Can I navigate through a country chapter, treaty or model on the basis of a tax topic?](#)


[How do I know what IBFD content is part of my subscription when accessing the IBFD Platform?](#)

**Search and Action Functionality**

- [Overview](#)
- [Free text search box](#)
- [Country Chapters Comparison](#)
- [Country Tables Comparison](#)
- [Historical Tax Archives](#)
- [International Tax Structuring](#)
- [Simultax](#)
- [Treaty Article Comparison](#)
- [Treaty Article Export](#)
- [Treaty Status Monitor](#)
- [Finding Corresponding Provisions in VAT Laws and VAT Directive](#)

**Personalization**

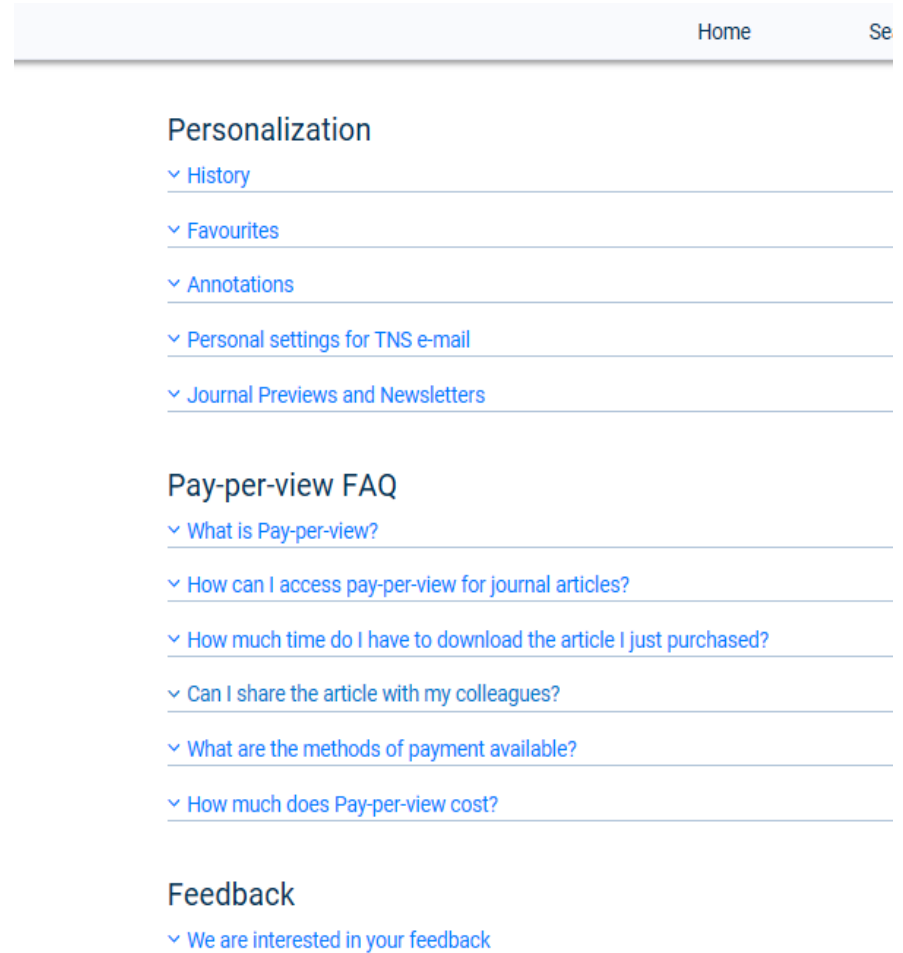
- [History](#)
- [Favourites](#)

 TOP



## 帮助 HELP– Search and Action Functionality

- ▶ Free Text Search Box
- ▶ Country Chapters Comparison
- ▶ Country Tables Comparison
- ▶ Historical Tax Archives
- ▶ **International Tax Structuring**
- ▶ Simultax
- ▶ Treaty Article Comparison
- ▶ Treaty Article Export
- ▶ Treaty Status Monitor
- ▶ Finding corresponding provisions in VAT laws and VAT Directives



Home    Se

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Personalization

- ▼ [History](#)
- ▼ [Favourites](#)
- ▼ [Annotations](#)
- ▼ [Personal settings for TNS e-mail](#)
- ▼ [Journal Previews and Newsletters](#)

Pay-per-view FAQ

- ▼ [What is Pay-per-view?](#)
- ▼ [How can I access pay-per-view for journal articles?](#)
- ▼ [How much time do I have to download the article I just purchased?](#)
- ▼ [Can I share the article with my colleagues?](#)
- ▼ [What are the methods of payment available?](#)
- ▼ [How much does Pay-per-view cost?](#)

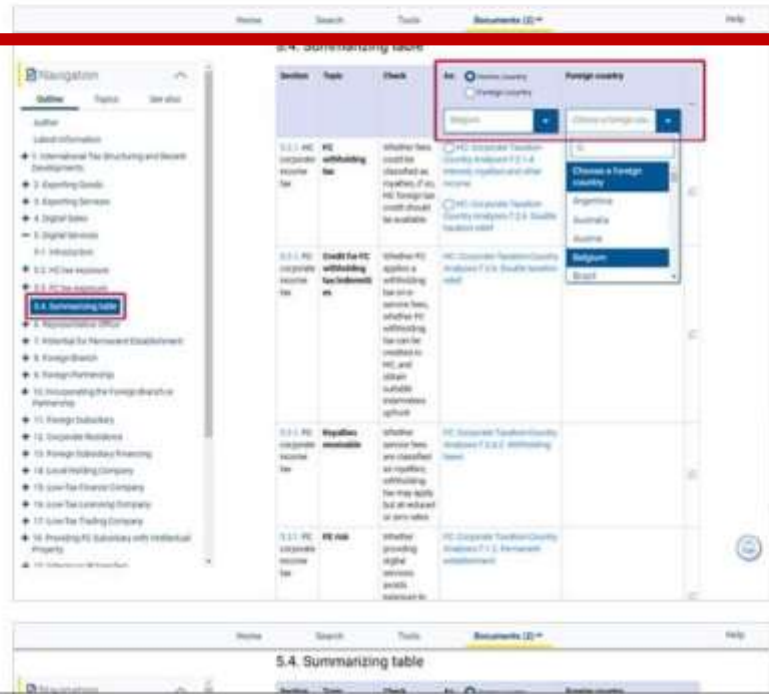
Feedback

- ▼ [We are interested in your feedback](#)

## 帮助 HELP– Tools – International Tax Structuring

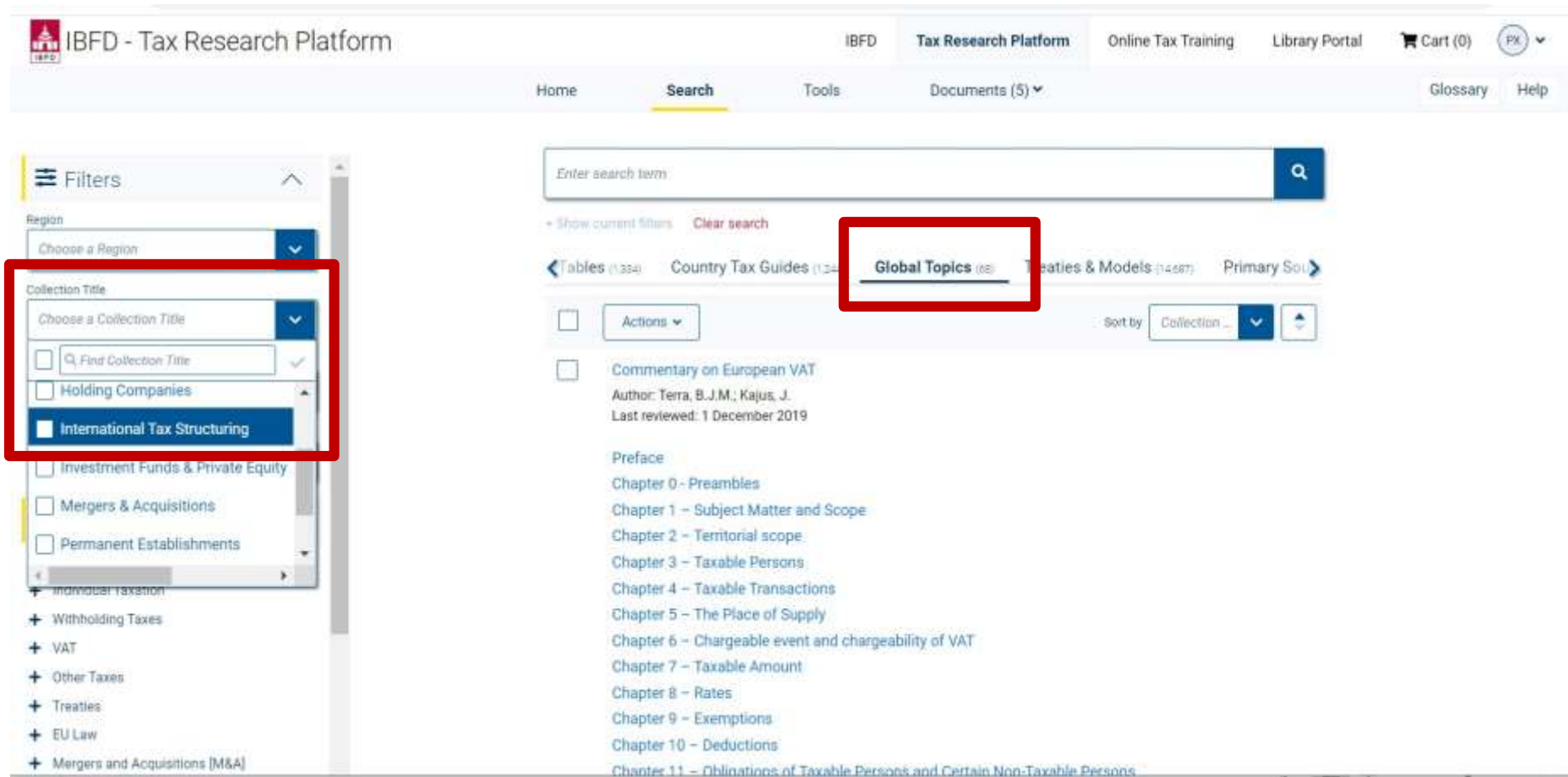
^ [International Tax Structuring](#)

This tool is now part of each main section as subsection 4, called “Summarizing table” in the International Tax Structuring guide, which is available via the Global Topics collection. In the Summarizing table, you may select a home country and a foreign country, which will provide you with links to the relevant explanation of the country’s tax system, if available, and a control for showing country information side by side.



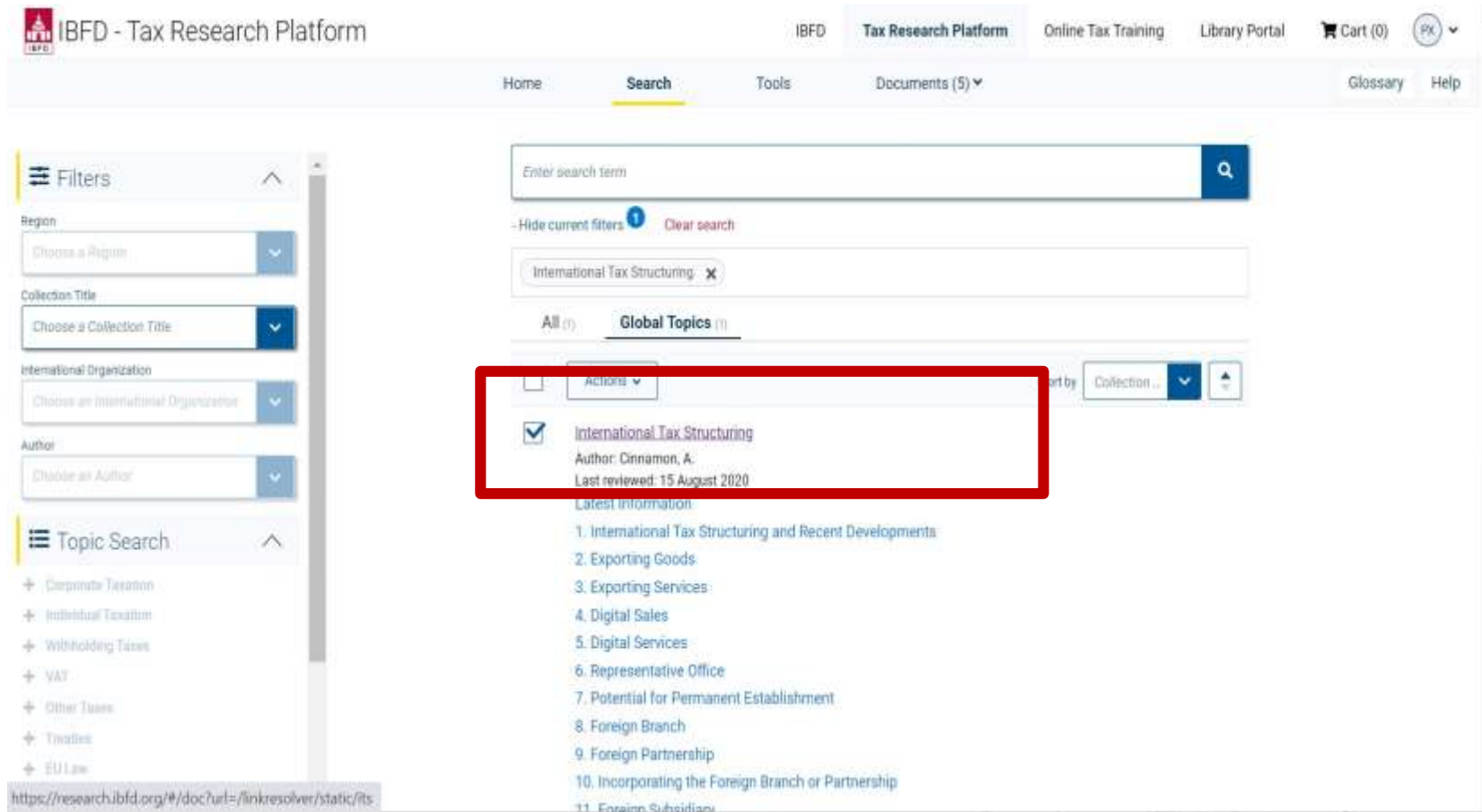
Section	Topic	Check	Foreign country
5.1.1	FC corporate income tax	whether tax credit for withholding tax	Belgium
5.1.1	FC corporate income tax	whether FC applies a withholding tax credit	Belgium
5.1.1	FC corporate income tax	whether FC provides tax benefits	Belgium
5.1.1	FC corporate income tax	whether FC provides tax benefits	Belgium
5.1.1	FC corporate income tax	whether FC provides tax benefits	Belgium

## International Tax Structuring – 点击Global Topics进入后，选取International Tax Structuring



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for Online Tax Training, Library Portal, and Cart (0). The main navigation menu features Home, Search, Tools, and Documents (5). A search bar is present with the placeholder text "Enter search term". Below the search bar, the results are categorized into Tables (1,334), Country Tax Guides (1,34), **Global Topics (68)**, and Treaties & Models (1,4587). The "Global Topics" link is highlighted with a red box. Below the search results, there is a list of items, including "Commentary on European VAT" by Terra, B.J.M., and Kajus, J., last reviewed on 1 December 2019. The table of contents for this commentary is visible, listing chapters from Preface to Chapter 11. On the left side, a "Filters" panel is open, showing a "Collection Title" section with a search box and several checkboxes. The "International Tax Structuring" checkbox is selected and highlighted with a red box.

## International Tax Structuring – 点击文档，进入文档



The screenshot shows the IBFD Tax Research Platform interface. The search results for 'International Tax Structuring' are displayed, with the first result highlighted by a red box. The result includes the title 'International Tax Structuring', the author 'Cinnamon, A.', and the date 'Last reviewed: 15 August 2020'. Below the title, there is a list of 11 topics related to international tax structuring.

IBFD - Tax Research Platform

Home Search Tools Documents (5) Glossary Help

Filters

Region: Choose a Region

Collection Title: Choose a Collection Title

International Organization: Choose an International Organization

Author: Choose an Author

Topic Search

- + Corporate Taxation
- + Individual Taxation
- + Withholding Taxes
- + VAT
- + Other Taxes
- + Treaties
- + EU Law

Enter search term

Hide current filters 1 Clear search

International Tax Structuring

All (1) Global Topics (1)

Actions

International Tax Structuring

Author: Cinnamon, A.

Last reviewed: 15 August 2020

Latest information

1. International Tax Structuring and Recent Developments
2. Exporting Goods
3. Exporting Services
4. Digital Sales
5. Digital Services
6. Representative Office
7. Potential for Permanent Establishment
8. Foreign Branch
9. Foreign Partnership
10. Incorporating the Foreign Branch or Partnership
11. Foreign Subsidiaries

https://research.ibfd.org/#/doc?url=/linkresolver/static/its

## International Tax Structuring – 在左边导航栏寻找Summarizing Table

Home Search Tools Documents (6) Glossary Help

International Tax Structuring - Global Topics - 5. Digital Services (Last Reviewed: 15 August 2020) Actions

Navigation

Outline Topics See also

Author

Latest Information

- + 1. International Tax Structuring and Recent Developments
- + 2. Exporting Goods
- + 3. Exporting Services
- + 4. Digital Sales
- 5. Digital Services
  - 5.1. Introduction
  - 5.2. HC tax exposure
  - 5.3. FC tax exposure**
    - 5.4. Summarizing table**
- + 6. Representative Office
- + 7. Potential for Permanent Establishment
- + 8. Foreign Branch
- + 9. Foreign Partnership
- + 10. Incorporating the Foreign Branch or Partnership
- + 11. Foreign Subsidiary

### 5.4. Summarizing table

Section	Topic	Check	A8: <input checked="" type="radio"/> Home country <input type="radio"/> Foreign country	
			Choose a home coun...	Choose a foreign cos...
5.2.1. HC corporate income tax	<b>Territorial systems</b>	Whether digital services could be outside the scope of HC corporate income tax		
5.2.1. HC corporate income tax	<b>FC withholding tax</b>	Whether fees could be classified as royalties, if so, HC foreign tax credit should be available		
5.3.1. FC corporate income tax	<b>Credit for FC withholding tax/indemnities</b>	Whether FC applies a withholding tax on e-service fees, whether FC withholding tax can be credited in HC, and obtain suitable indemnities upfront		
5.3.1. FC corporate income tax	<b>Royalties receivable</b>	Whether service fees are classified as royalties; withholding tax may apply but at reduced or zero rates		

## International Tax Structuring – 点击Summarizing Table，调出表格

Home Search Tools Documents (6) Glossary Help

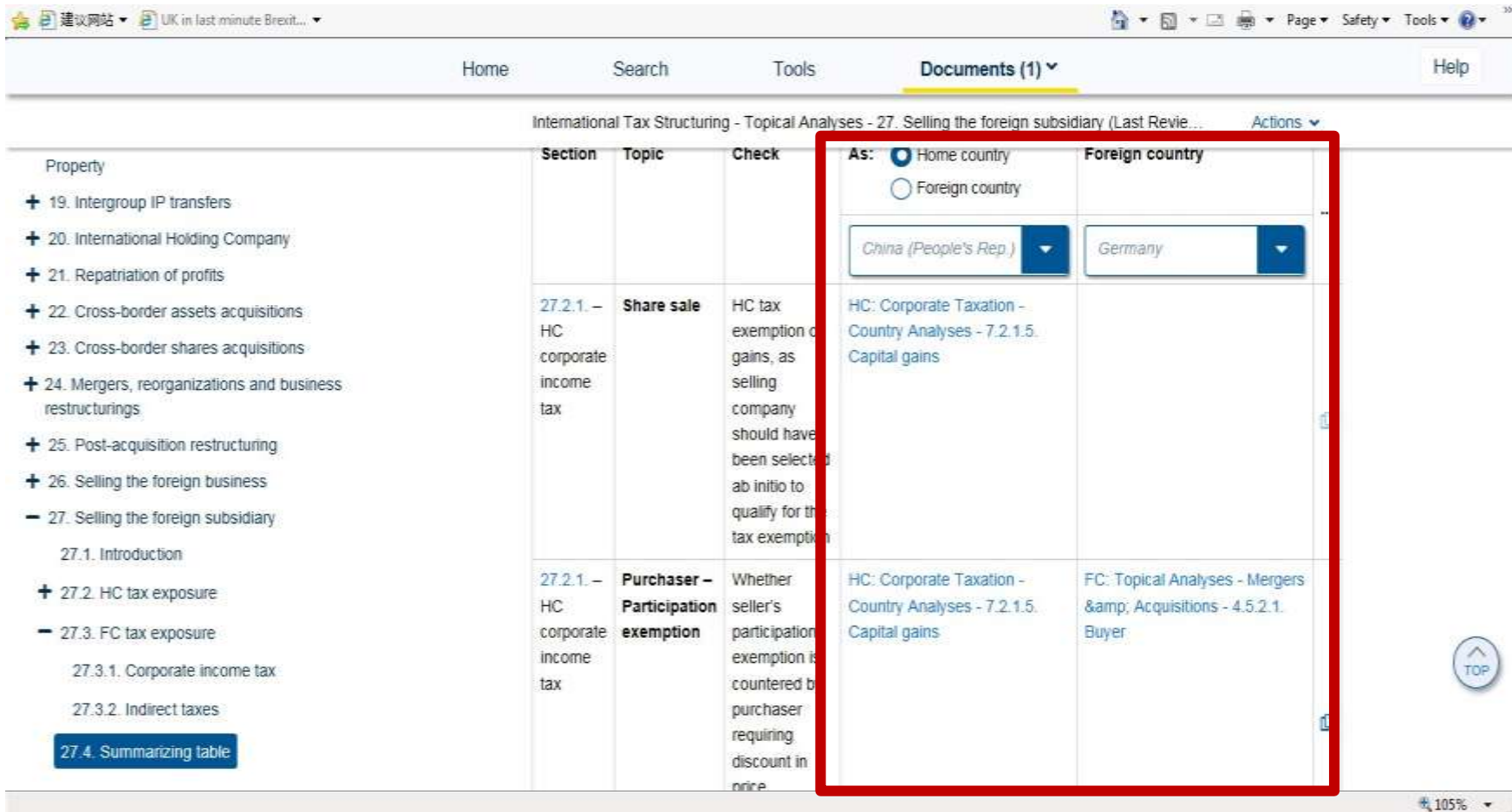
International Tax Structuring - Global Topics - 27. Selling the foreign subsidiary (Last Reviewed: 15 August 2020) Actions

- + 11. Foreign subsidiary
- + 12. Corporate Residence
- + 13. Foreign Subsidiary Financing
- + 14. Local Holding Company
- + 15. Low-Tax Finance Company
- + 16. Low-Tax Licensing Company
- + 17. Low-Tax Trading Company
- + 18. Providing FC Subsidiary with Intellectual Property
- + 19. Intergroup IP transfers
- + 20. International Holding Company
- + 21. Repatriation of profits
- + 22. Cross-border asset acquisitions
- + 23. Cross-border share acquisitions
- + 24. Mergers, reorganizations and business restructurings
- + 25. Post-acquisition restructuring
- + 26. Selling the foreign business
- 27. Selling the foreign subsidiary
  - 27.1. Introduction
  - + 27.2. HC tax exposure
  - + 27.3. FC tax exposure
    - 27.4. Summarizing table

### 27.4. Summarizing table

Section	Topic	Check	As: <input checked="" type="radio"/> Home country <input type="radio"/> Foreign country	Foreign country
27.2.1. – HC corporate income tax	Share sale	HC tax exemption (as selling company should have been selected ab initio to qualify for the tax exemption)	China (People's Rep.)	Germany
27.2.1. – HC corporate income tax	Purchaser – Participation exemption	Whether seller's participation exemption is countered by purchaser requiring discount in price regarding inherent tax liabilities	HC: Corporate Taxation - Country Analyses - 7.2.1.5. Capital gains	FC: Topical Analyses - Mergers & Acquisitions - 4.5.2.1. Buyer
27.2.1. – HC corporate income tax	Stepping up asset values	Whether asset step-up is available. Opportunity to reduce purchaser's discount on sale price	HC: Topical Analyses - Mergers & Acquisitions - 4.5.2.3. Seller	FC: Topical Analyses - Mergers & Acquisitions - 4.5.2.1. Buyer
27.3.1. – FC corporate income tax	Withholding tax	Whether withholding tax is deductible from sale proceeds. Obtain advance clearance or consider contract indemnity or	FC: Corporate Taxation - Country Analyses - 7.3.4. Withholding taxes	

## International Tax Structuring – 使用表格，调取信息使用



The screenshot shows the IBFD International Tax Structuring platform interface. The main navigation bar includes Home, Search, Tools, Documents (1), and Help. The current page is titled "International Tax Structuring - Topical Analyses - 27. Selling the foreign subsidiary (Last Review...".

The main content area is a table with the following columns: Section, Topic, Check, As, and Foreign country. The table lists various tax topics related to selling a foreign subsidiary, including intergroup IP transfers, holding companies, repatriation of profits, cross-border acquisitions, mergers, and restructuring. The table is currently filtered to show only the "Share sale" topic.

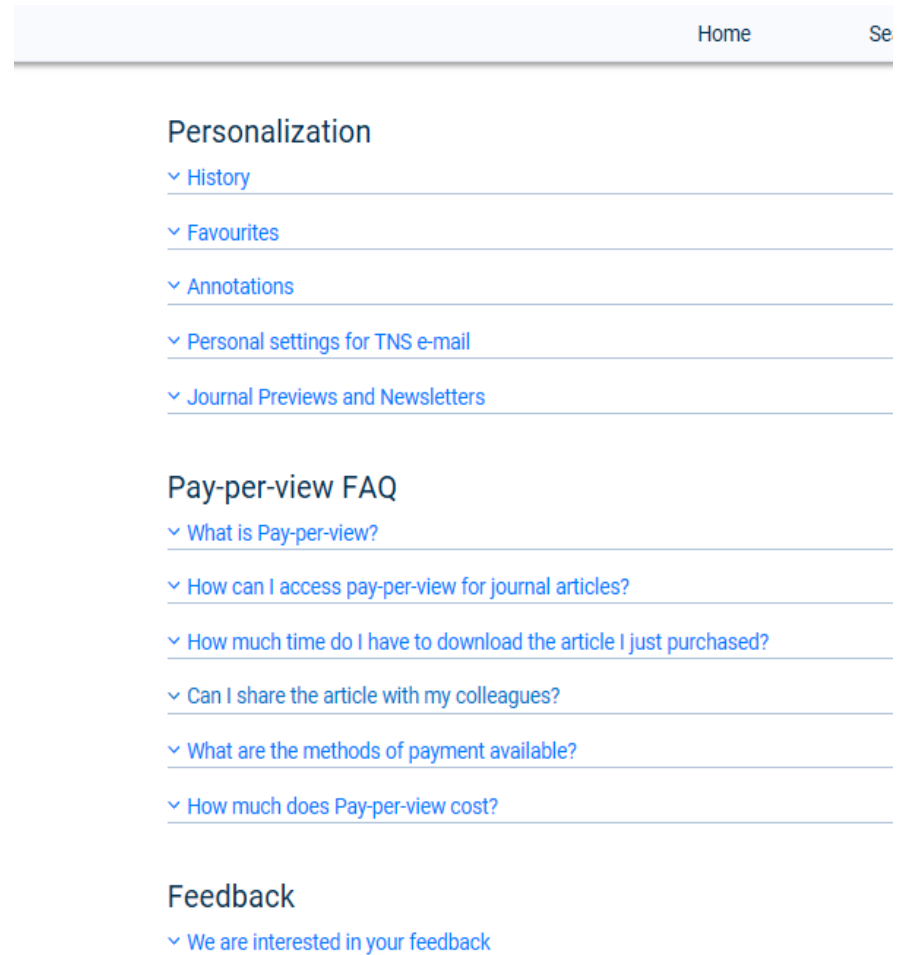
The detailed view of the "Share sale" topic is shown in a red-bordered box. It includes the following information:

- Section:** 27.2.1. – HC corporate income tax
- Topic:** Share sale
- Check:** HC tax exemption of gains, as selling company should have been selected ab initio to qualify for the tax exemption
- As:** Home country (selected), Foreign country
- Foreign country:** Germany
- As:** China (People's Rep.)
- Foreign country:** Germany
- As:** HC: Corporate Taxation - Country Analyses - 7.2.1.5. Capital gains
- Foreign country:** FC: Topical Analyses - Mergers & Acquisitions - 4.5.2.1. Buyer

The bottom right corner of the interface shows a "TOP" button and a zoom level of 105%.

## 帮助 HELP– Search and Action Functionality

- ▶ Free Text Search Box
- ▶ Country Chapters Comparison
- ▶ Country Tables Comparison
- ▶ Historical Tax Archives
- ▶ International Tax Structuring
- ▶ **Simultax**
- ▶ Treaty Article Comparison
- ▶ Treaty Article Export
- ▶ Treaty Status Monitor
- ▶ Finding corresponding provisions in VAT laws and VAT Directives



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Pay-per-view FAQ

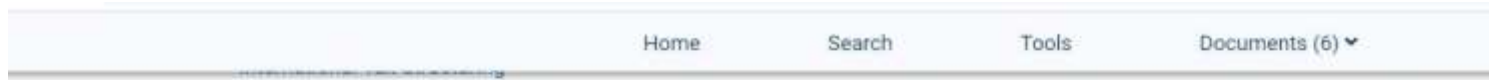
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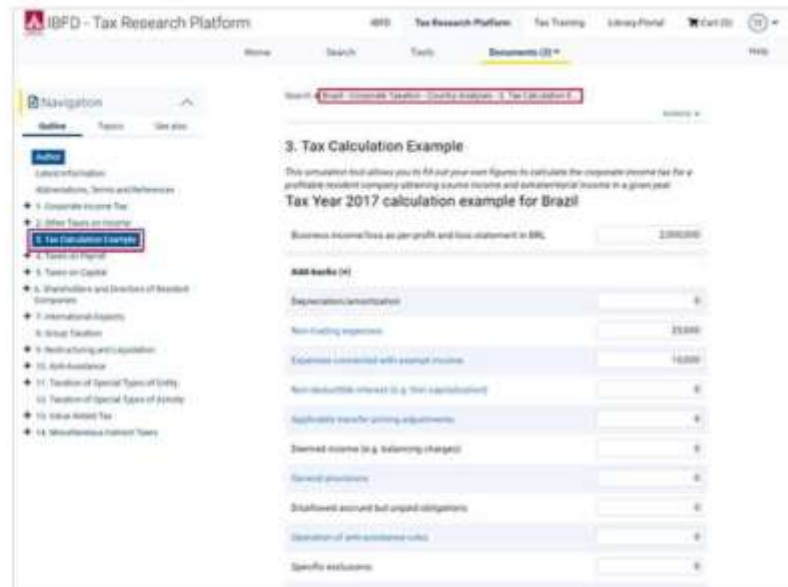


## Simultax – 使用模拟计算表格，测算应缴税率



### Simultax

As before, this interactive tax calculation example is part of the Corporate Taxation Country Analysis chapter section 3. There is no additional entry via the Tools tab anymore. Historical versions can also be accessed from there. After typing your own figure in a cell, just click outside that cell or enter a new figure in another cell to have it instantly calculated.



**IBFD – Tax Research Platform**

Home Search Tools Documents (6)

Navigation

- Home
- Tools
- Documents (6)

3. Tax Calculation Example

This calculator tool allows you to fill out your own figures to calculate the corporate income tax for a profitable resident company obtaining source income and pre-teritorial income in a given year.

**Tax Year 2017 calculation example for Brazil**

Business income/tax as per profit and loss statement in BRL:

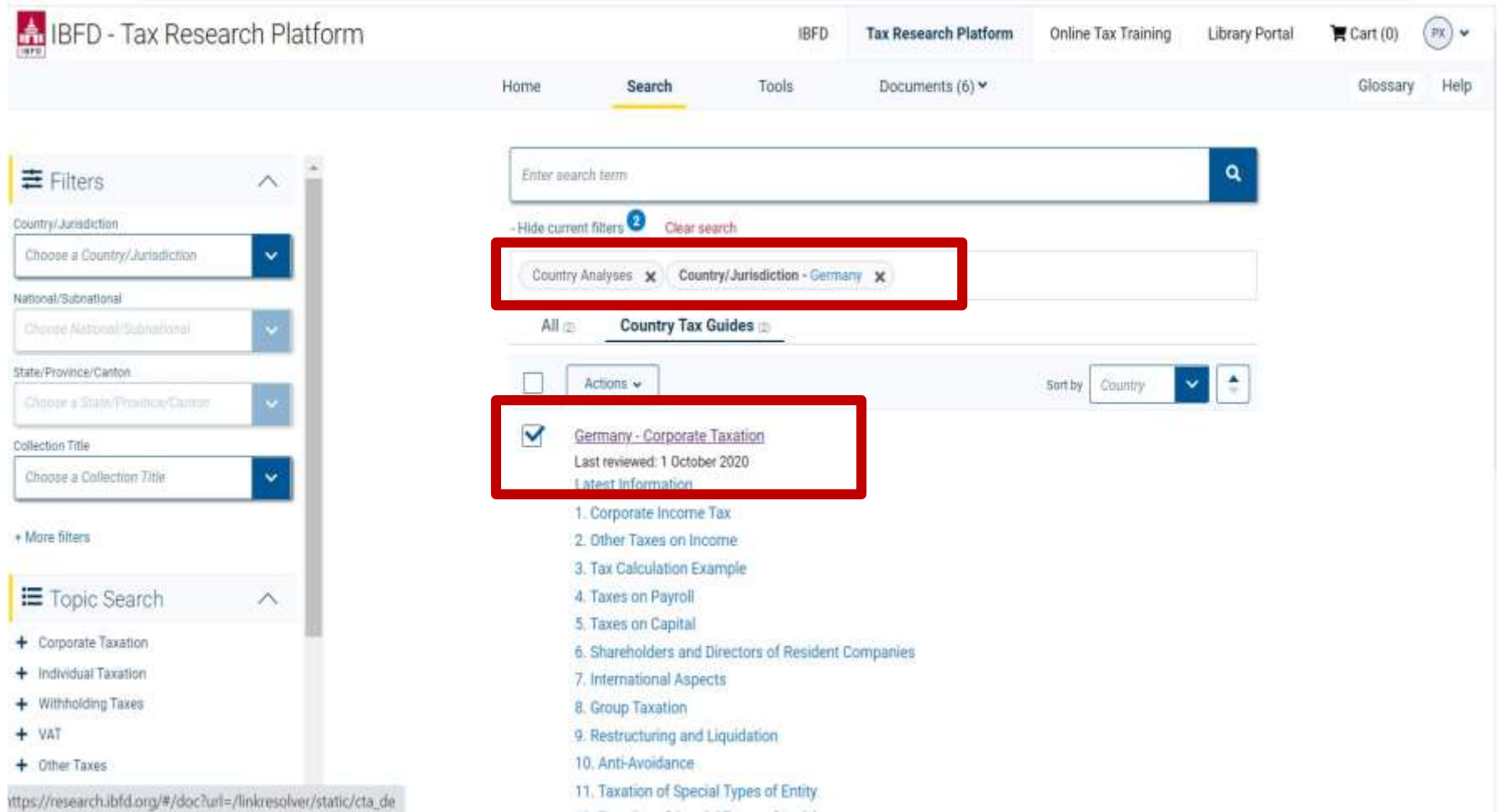
**AAA-basis (€)**

Depreciation/amortisation	<input type="text" value="0"/>
Non-deductible expenses	<input type="text" value="25000"/>
Expenses connected with exempt income	<input type="text" value="10000"/>
Non-deductible interest (e.g. bank overdrafts)	<input type="text" value="0"/>
Applicable transfer pricing adjustments	<input type="text" value="0"/>
Deemed income (e.g. balancing charges)	<input type="text" value="0"/>
General provisions	<input type="text" value="0"/>
Disallowed amount but unpaid obligations	<input type="text" value="0"/>
Operation of anti-avoidance rules	<input type="text" value="0"/>
Specific exclusions	<input type="text" value="0"/>

▼ Treaty Article Comparison

▼ Treaty Article Export

## Simultax – 使用模拟计算表格，测算应缴税率



The screenshot shows the IBFD Tax Research Platform interface. The search results are filtered to show 'Country Tax Guides' for Germany. The first result, 'Germany - Corporate Taxation', is highlighted with a red box. Below the title, it indicates the document was last reviewed on 1 October 2020 and provides a list of 11 topics related to corporate taxation in Germany.

IBFD - Tax Research Platform

Home Search Tools Documents (6) Glossary Help

Enter search term

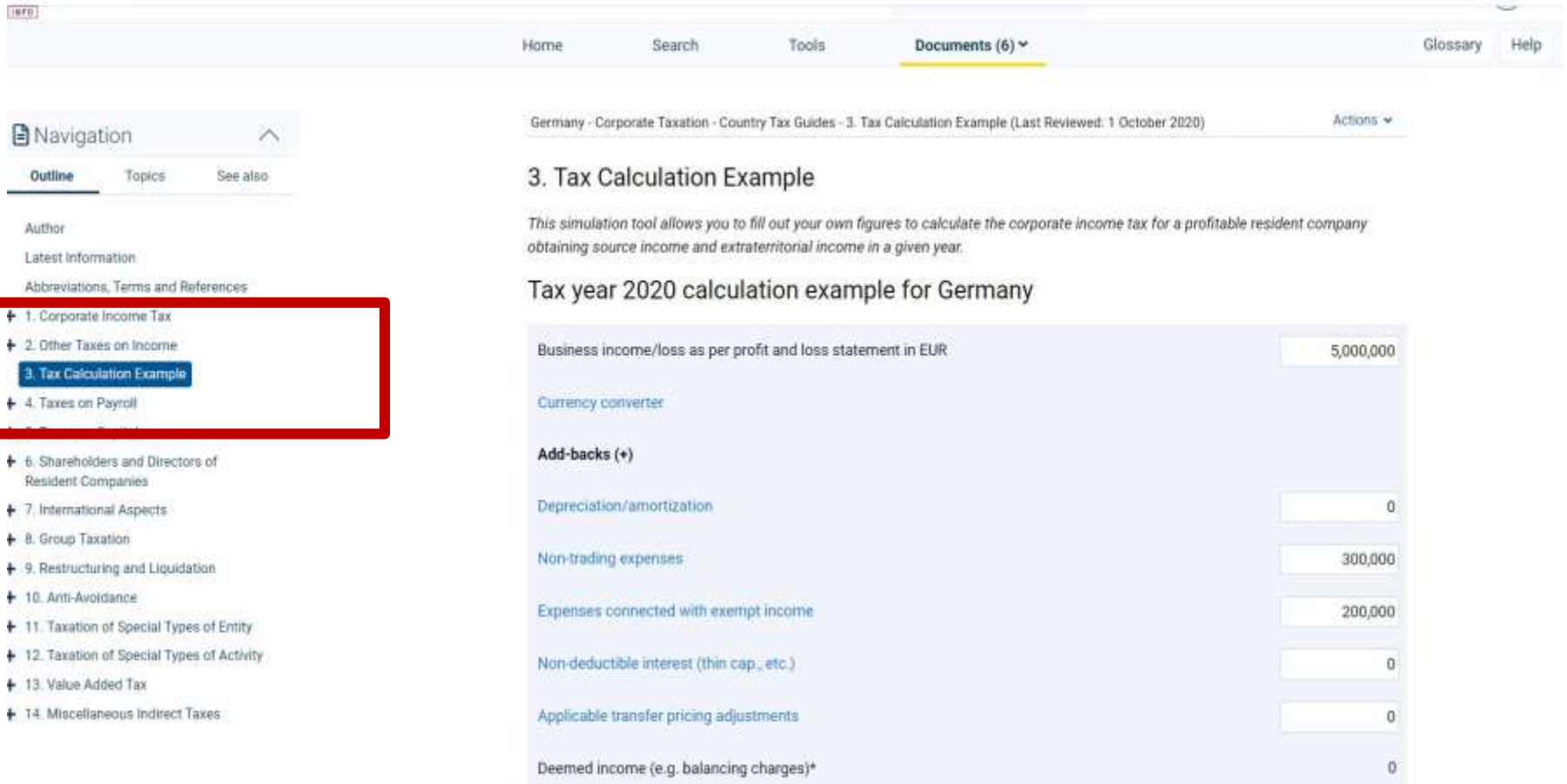
Country Analyses Country/Jurisdiction - Germany

All Country Tax Guides

Germany - Corporate Taxation  
Last reviewed: 1 October 2020  
Latest Information

1. Corporate Income Tax
2. Other Taxes on Income
3. Tax Calculation Example
4. Taxes on Payroll
5. Taxes on Capital
6. Shareholders and Directors of Resident Companies
7. International Aspects
8. Group Taxation
9. Restructuring and Liquidation
10. Anti-Avoidance
11. Taxation of Special Types of Entity

## Simultax – 使用模拟计算表格，测算应缴税率



The screenshot shows the IBFD website interface. At the top, there is a navigation bar with 'Home', 'Search', 'Tools', 'Documents (6)', 'Glossary', and 'Help'. Below this is a 'Navigation' sidebar with a list of topics. The main content area displays the '3. Tax Calculation Example' page, which includes a description of the simulation tool and a table for the 'Tax year 2020 calculation example for Germany'.

**Navigation Menu:**

- Outline
- Topics
- See also
- Author
- Latest Information
- Abbreviations, Terms and References
- 1. Corporate Income Tax
- 2. Other Taxes on Income
- 3. Tax Calculation Example**
- 4. Taxes on Payroll
- 6. Shareholders and Directors of Resident Companies
- 7. International Aspects
- 8. Group Taxation
- 9. Restructuring and Liquidation
- 10. Anti-Avoidance
- 11. Taxation of Special Types of Entity
- 12. Taxation of Special Types of Activity
- 13. Value Added Tax
- 14. Miscellaneous Indirect Taxes

**Breadcrumb:** Germany - Corporate Taxation - Country Tax Guides - 3. Tax Calculation Example (Last Reviewed: 1 October 2020)

**3. Tax Calculation Example**

This simulation tool allows you to fill out your own figures to calculate the corporate income tax for a profitable resident company obtaining source income and extraterritorial income in a given year.

**Tax year 2020 calculation example for Germany**

Business income/loss as per profit and loss statement in EUR	5,000,000
Currency converter	
<b>Add-backs (+)</b>	
Depreciation/amortization	0
Non-trading expenses	300,000
Expenses connected with exempt income	200,000
Non-deductible interest (thin cap., etc.)	0
Applicable transfer pricing adjustments	0
Deemed income (e.g. balancing charges)*	0

## Simultax – 使用模拟计算表格，测算应缴税率

Home Search Tools **Documents (6)** Glossary Help

Germany - Corporate Taxation - Country Tax Guides - 3. Tax Calculation Example (Last Reviewed: 1 October 2020) Actions

Navigation

Outline Topics See also

Author

Latest Information

Abbreviations, Terms and References

- + 1. Corporate Income Tax
- + 2. Other Taxes on Income
- + 3. Tax Calculation Example**
- + 4. Taxes on Payroll
- + 5. Taxes on Capital
- + 6. Shareholders and Directors of Resident Companies
- + 7. International Aspects
- + 8. Group Taxation
- + 9. Restructuring and Liquidation
- + 10. Anti-Avoidance
- + 11. Taxation of Special Types of Entity
- + 12. Taxation of Special Types of Activity
- + 13. Value Added Tax
- + 14. Miscellaneous Indirect Taxes

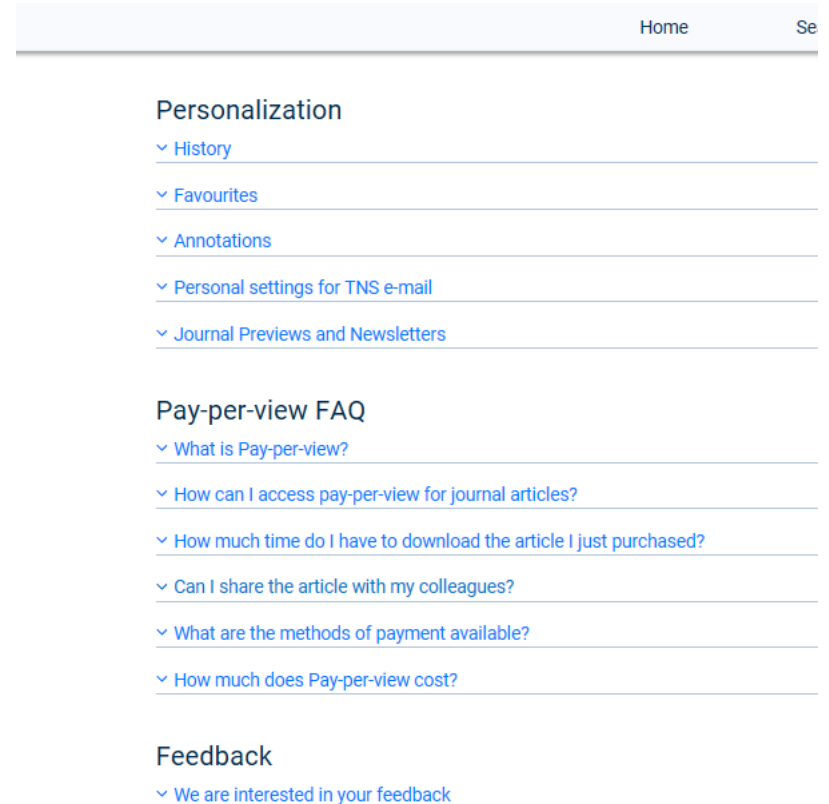
Municipal business tax		
Taxable income for corporate tax purposes		15,000,006
Add-backs (+)		100,000
Deductions (-)		(100,000)
Taxable income		15,000,006
Federal basic rate	3.50%	525,000.21
Municipal coefficient	400%	2,100,000.84
<b>Municipal tax due</b>		<b>2,100,000.84</b>
<b>Total tax due</b>		<b>3,773,751.79</b>
<b>Effective tax rate</b>		<b>29.83%</b>

Reset

\* Not applicable.

## 帮助 HELP– Tools and Action Functionality

- ▶ Country Chapters Comparison
- ▶ Country Tables Comparison
- ▶ Historical Tax Archives
- ▶ International Tax Structuring
- ▶ Simultax
- ▶ **Treaty Article Comparison**
- ▶ Treaty Article Export
- ▶ Treaty Status Monitor



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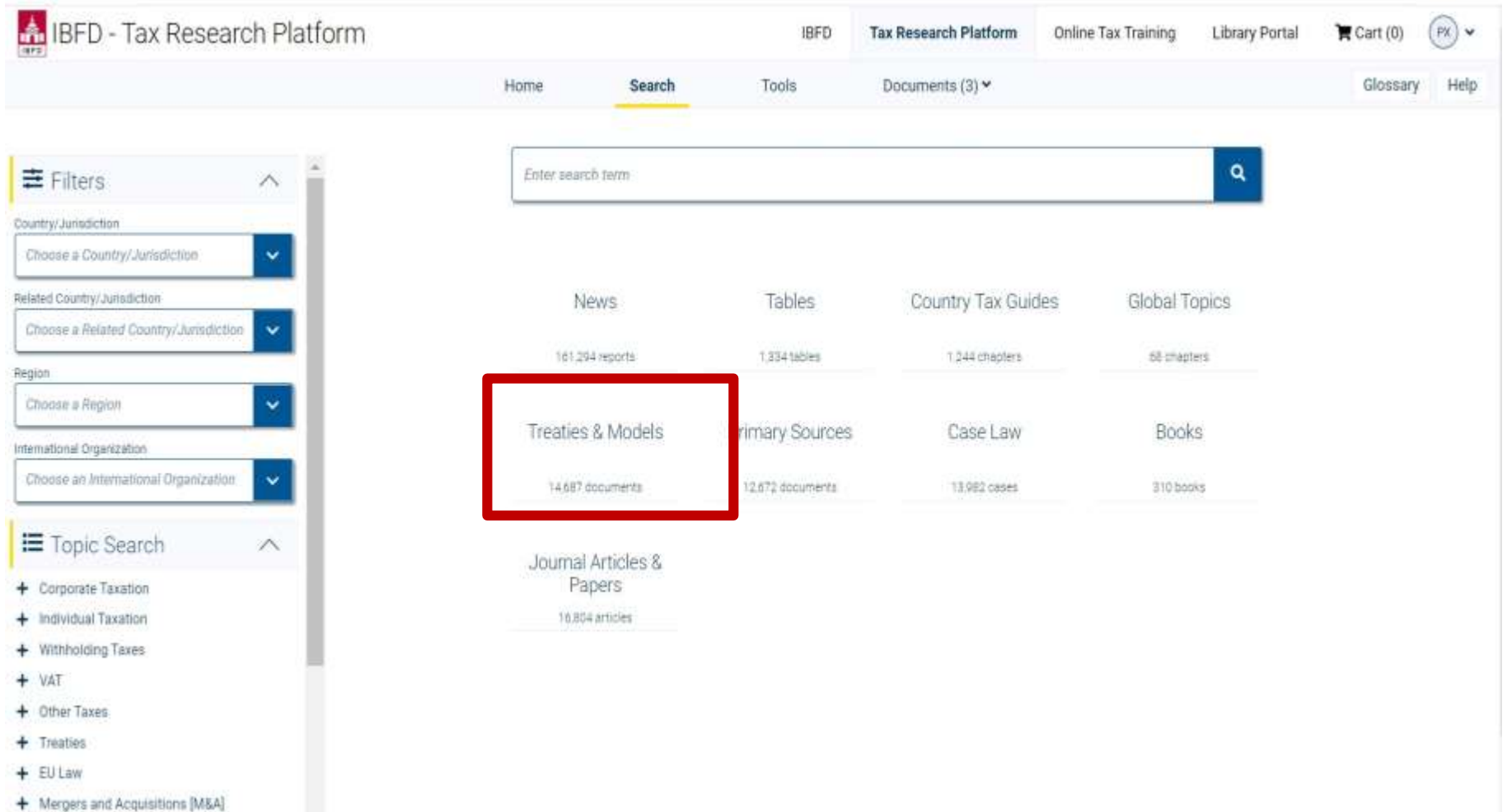
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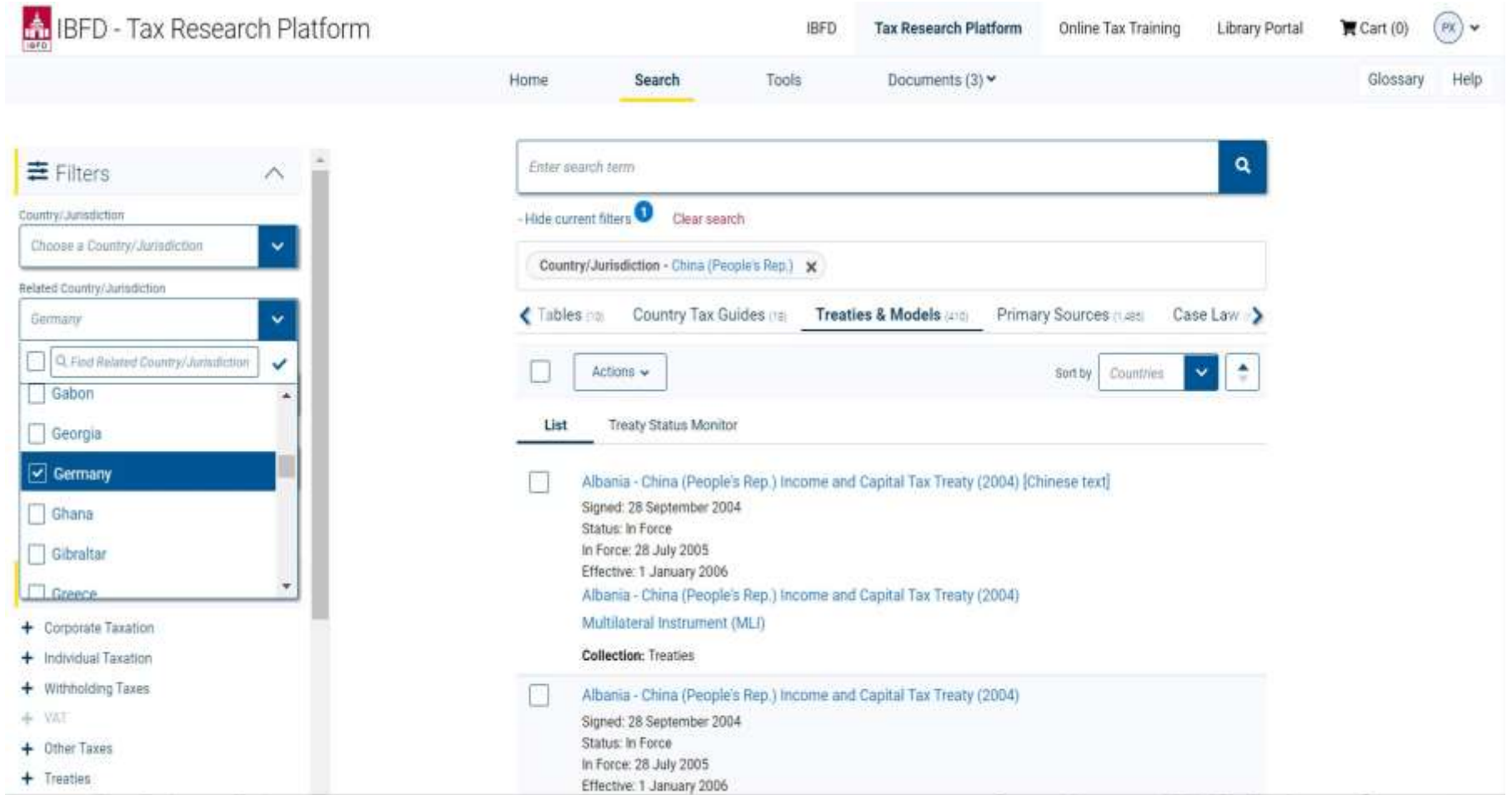
## Treaty Article Comparison – 点击进入Treaties & Models



The screenshot shows the IBFD Tax Research Platform search interface. The search bar is empty, and the search results are displayed in a grid format. The 'Treaties & Models' category is highlighted with a red box.

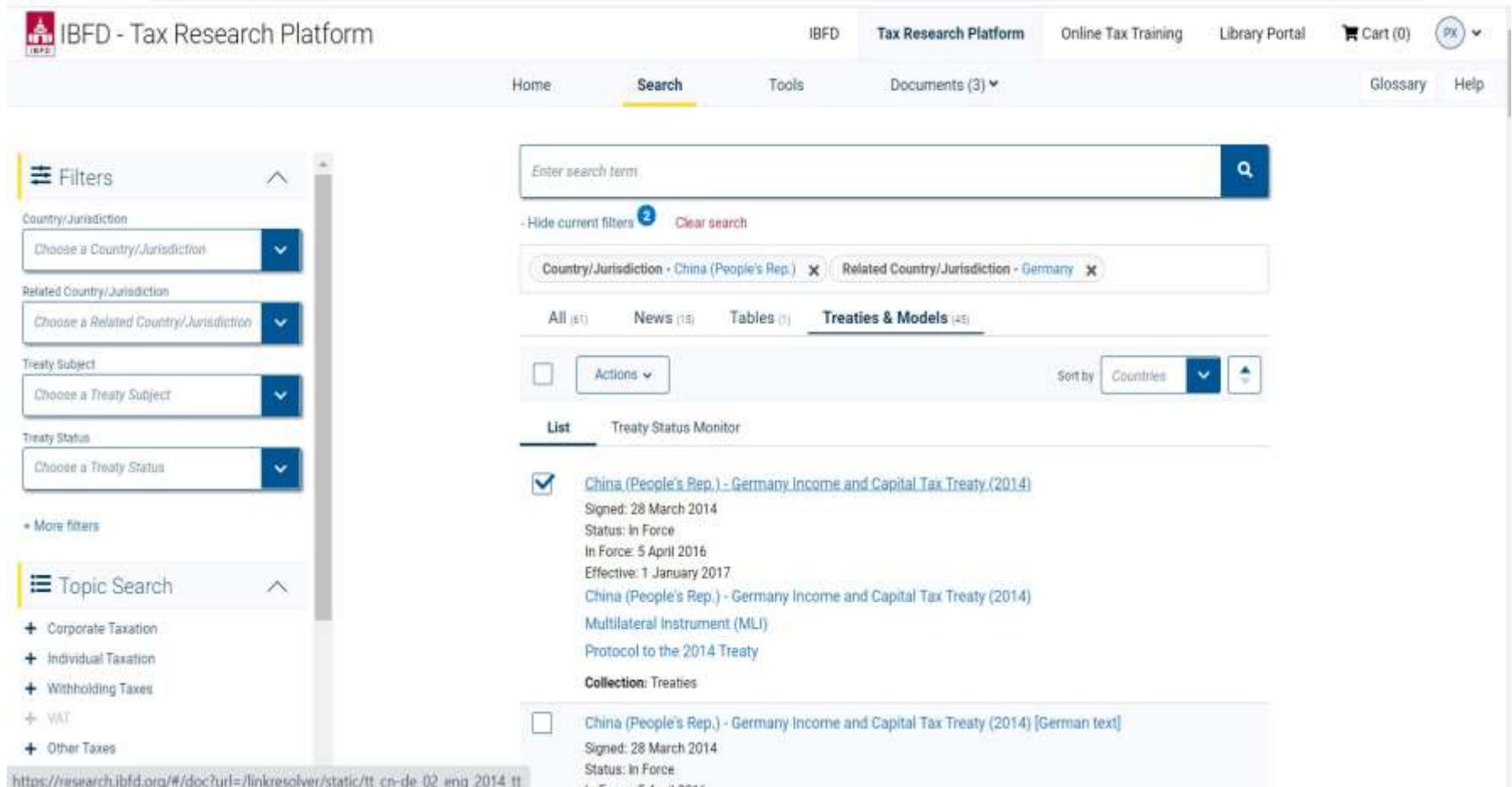
Category	Count
News	161,294 reports
Tables	1,334 tables
Country Tax Guides	1,244 chapters
Global Topics	68 chapters
<b>Treaties &amp; Models</b>	<b>14,687 documents</b>
Primary Sources	12,672 documents
Case Law	13,982 cases
Books	310 books
Journal Articles & Papers	16,804 articles

## Treaty Article Comparison – 点击进入Treaties & Models



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for Home, Search, Tools, Documents (3), Glossary, and Help. The main content area shows a search bar with the text "Enter search term" and a search icon. Below the search bar, there are filters for "Country/Jurisdiction" (set to "China (People's Rep.)") and "Related Country/Jurisdiction" (set to "Germany"). The search results are displayed under the "Treaties & Models" tab, showing a list of treaties. The first result is "Albania - China (People's Rep.) Income and Capital Tax Treaty (2004) [Chinese text]", which is signed on 28 September 2004, in force since 28 July 2005, and effective from 1 January 2006. The second result is "Albania - China (People's Rep.) Income and Capital Tax Treaty (2004)", signed on 28 September 2004, in force since 28 July 2005, and effective from 1 January 2006. The interface also includes a sidebar with filters for "Country/Jurisdiction" and "Related Country/Jurisdiction", and a bottom navigation bar with links for "Corporate Taxation", "Individual Taxation", "Withholding Taxes", "VAT", "Other Taxes", and "Treaties".

## Treaty Article Comparison – 选取需要比较的协定，点击打开



The screenshot shows the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for Home, Search, Tools, Documents (3), Glossary, and Help. A search bar is located at the top right, with a search button. Below the search bar, there are filters for Country/Jurisdiction (China (People's Rep.)), Related Country/Jurisdiction (Germany), Treaty Subject, and Treaty Status. The search results are displayed in a list view, showing the selected treaty: China (People's Rep.) - Germany Income and Capital Tax Treaty (2014). The treaty details include the signing date (28 March 2014), status (In Force), and effective date (1 January 2017). The collection is identified as Treaties. A second result for the same treaty in German text is also visible.

IBFD - Tax Research Platform

Home Search Tools Documents (3) Glossary Help

Enter search term

- Hide current filters 2 Clear search

Country/Jurisdiction - China (People's Rep.) x Related Country/Jurisdiction - Germany x

All (31) News (15) Tables (1) **Treaties & Models (45)**

Actions Sort by Countries

List Treaty Status Monitor

China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)  
Signed: 28 March 2014  
Status: In Force  
In Force: 5 April 2016  
Effective: 1 January 2017  
China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)  
Multilateral Instrument (MLI)  
Protocol to the 2014 Treaty  
Collection: Treaties

China (People's Rep.) - Germany Income and Capital Tax Treaty (2014) [German text]  
Signed: 28 March 2014  
Status: In Force  
In Force: 5 April 2016

[https://research.ibfd.org/#/doc?url=/linkresolver/static/tt\\_cn-de\\_02\\_enq\\_2014\\_it](https://research.ibfd.org/#/doc?url=/linkresolver/static/tt_cn-de_02_enq_2014_it)



## Treaty Article Comparison – 点击进入协定文件



The screenshot displays the IBFD Tax Research Platform interface. The top navigation bar includes the IBFD logo, the platform name, and links for 'Tax Research Platform', 'Online Tax Training', 'Library Portal', 'Cart (0)', and 'PK'. Below this, a secondary navigation bar contains 'Home', 'Search', 'Tools', 'Documents (4)', 'Glossary', and 'Help'. On the left, a 'Navigation' sidebar shows 'Outline', 'Topics', and 'See also' tabs, with a list of items including 'Treaty (2014)', 'Multilateral Instrument (MLI)', and 'Protocol to the 2014 Treaty'. The main content area features a breadcrumb trail: 'China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)'. The title of the document is 'China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)', accompanied by the national flags of China and Germany. A light blue box contains the following details:

- Status:** In Force
- Ratification Date:** 22 December 2015 (Germany).
- Conclusion Date:** 28 March 2014
- Entry into Force:** 5 April 2016.
- Effective Date:** 1 January 2017 (see [Article 32](#)).

**Note:** Both treaty partners have signed the [OECD Multilateral Convention \(MLI\)](#) and included the agreement in their list of Covered Tax Agreements under Article 2(1)(a)(ii), which may affect the text and interpretation of this agreement.

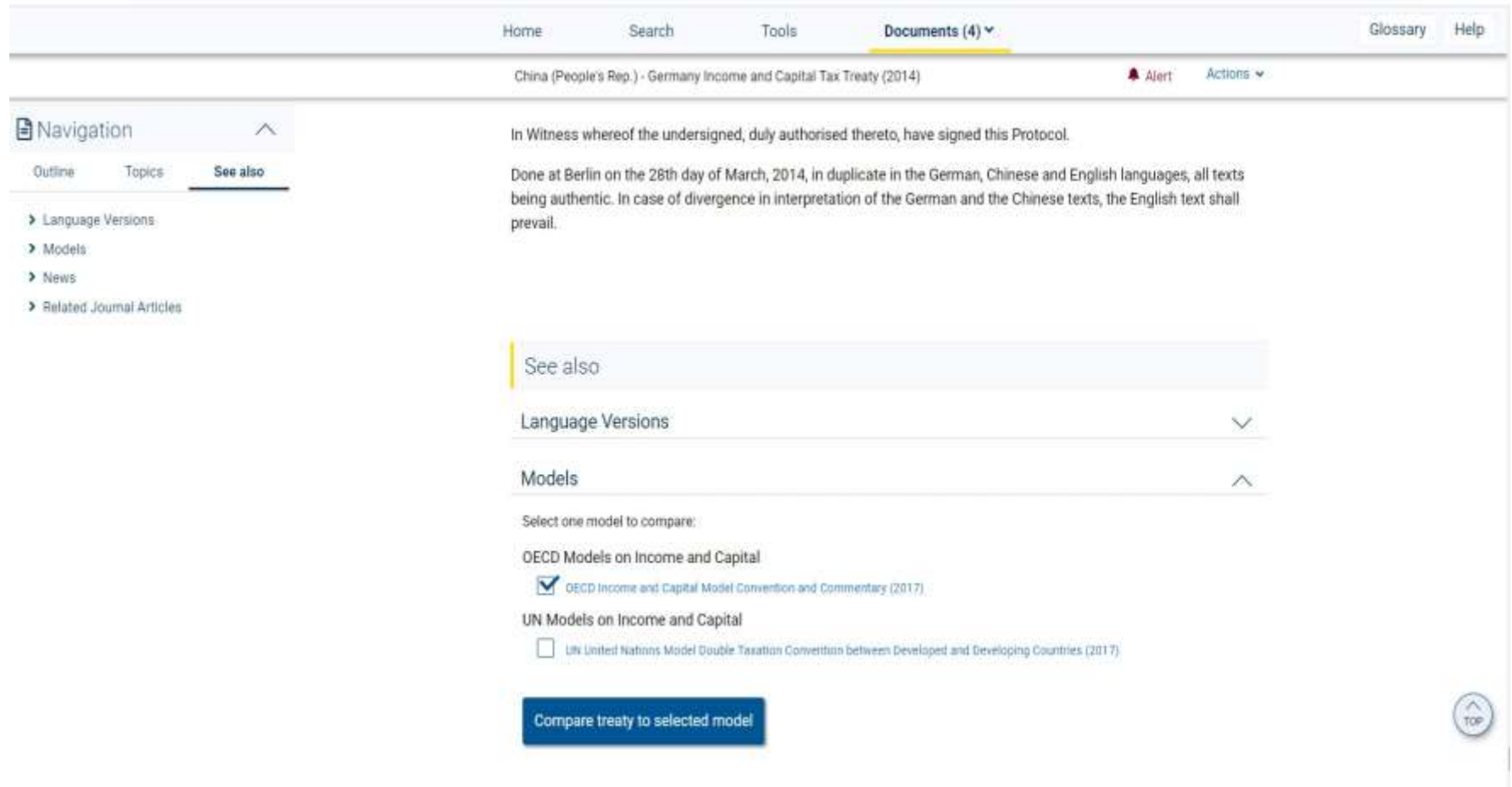
## Treaty Article Comparison – 点击See also, 显示Models, 并点击Models



The screenshot displays the IBFD Tax Research Platform interface. The main navigation bar includes 'Home', 'Search', 'Tools', 'Documents (1)', 'Glossary', and 'Help'. The 'Documents (1)' menu is expanded, showing 'China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)'. The 'See also' link in the left navigation pane is highlighted with a red box. Below it, the 'Models' link is also highlighted with a red box. The main content area displays the title 'China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)' and the flags of China and Germany. A light blue box contains the following details:

- Status:** In Force
- Ratification Date:** 22 December 2015 (Germany).
- Conclusion Date:** 28 March 2014
- Entry into Force:** 5 April 2016.
- Effective Date:** 1 January 2017 (see [Article 32](#)).

## Treaty Article Comparison – 选取需要的Model范本， 点击下方的Compare



The screenshot shows the IBFD website interface for Treaty Article Comparison. The top navigation bar includes Home, Search, Tools, Documents (4), Glossary, and Help. The main content area displays the title "China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)" with an Alert icon and an Actions dropdown. The text of the treaty article is shown, followed by a "See also" section with expandable categories for Language Versions and Models. The Models section is expanded, showing two options: "OECD Models on Income and Capital" (selected) and "UN Models on Income and Capital". A blue button labeled "Compare treaty to selected model" is positioned below the models list. A "TOP" button is located in the bottom right corner.

Home Search Tools Documents (4) Glossary Help

China (People's Rep.) - Germany Income and Capital Tax Treaty (2014) Alert Actions

Navigation

Outline Topics **See also**

- Language Versions
- Models
- News
- Related Journal Articles

In Witness whereof the undersigned, duly authorised thereto, have signed this Protocol.

Done at Berlin on the 28th day of March, 2014, in duplicate in the German, Chinese and English languages, all texts being authentic. In case of divergence in interpretation of the German and the Chinese texts, the English text shall prevail.

See also

Language Versions

Models

Select one model to compare:

OECD Models on Income and Capital

- OECD Income and Capital Model Convention and Commentary (2017)

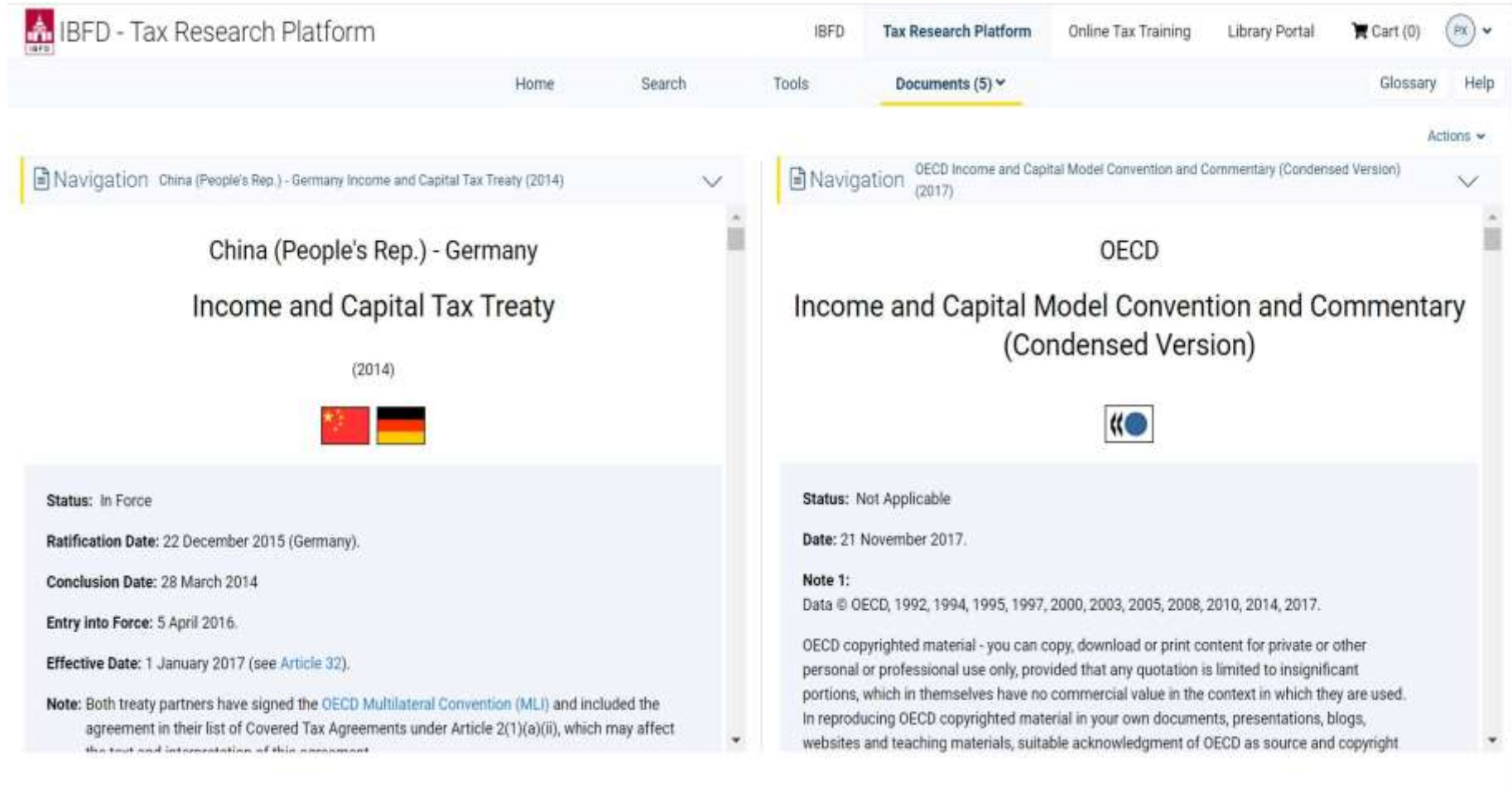
UN Models on Income and Capital

- UN United Nations Model Double Taxation Convention between Developed and Developing Countries (2017)

Compare treaty to selected model

TOP

## Treaty Article Comparison – 开始比较协定和范本



The screenshot displays the IBFD Tax Research Platform interface. At the top, the navigation bar includes the IBFD logo, the platform name, and various utility links like 'Home', 'Search', 'Tools', 'Documents (5)', 'Glossary', and 'Help'. Below the navigation bar, two document panels are shown side-by-side for comparison.

**Left Panel:** China (People's Rep.) - Germany Income and Capital Tax Treaty (2014). The title is centered, with the year (2014) below it. Below the year are the national flags of China and Germany. A light blue box at the bottom contains the following details:

- Status:** In Force
- Ratification Date:** 22 December 2015 (Germany).
- Conclusion Date:** 28 March 2014
- Entry into Force:** 5 April 2016.
- Effective Date:** 1 January 2017 (see [Article 32](#)).
- Note:** Both treaty partners have signed the [OECD Multilateral Convention \(MLI\)](#) and included the agreement in their list of Covered Tax Agreements under Article 2(1)(a)(ii), which may affect the text and interpretation of this agreement.

**Right Panel:** OECD Income and Capital Model Convention and Commentary (Condensed Version) (2017). The title is centered, with the year (2017) below it. Below the year is the OECD logo. A light blue box at the bottom contains the following details:

- Status:** Not Applicable
- Date:** 21 November 2017.
- Note 1:** Data © OECD, 1992, 1994, 1995, 1997, 2000, 2003, 2005, 2008, 2010, 2014, 2017.
- Copyright Notice:** OECD copyrighted material - you can copy, download or print content for private or other personal or professional use only, provided that any quotation is limited to insignificant portions, which in themselves have no commercial value in the context in which they are used. In reproducing OECD copyrighted material in your own documents, presentations, blogs, websites and teaching materials, suitable acknowledgment of OECD as source and copyright



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