

Germany

Transfer Pricing Country Profile¹

October 2025

		SUMMARY	REFERENCE
The Arm's Length Principle			
1	Does your domestic transfer pricing framework² make reference to the arm's length principle?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Section 1 External Tax Relations Act (Außensteuergesetz) Section 8 (3) Corporation Tax Act (Körperschaftsteuergesetz)
2	Does your domestic transfer pricing framework give the OECD Transfer Pricing Guidelines any role or status (e.g. legal binding effect, subsidiary	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Section 1(1) through (5) External Tax Relations Act Circular on Transfer Pricing

¹ Information in transfer pricing country profiles is provided directly by jurisdictions. By publishing the transfer pricing country profiles on the OECD website, the OECD does not certify the accurateness of the information provided therein. Importantly, transfer pricing country profiles published on the OECD website are made available to stakeholders for information purposes only, and are not intended to be used in substitution to a jurisdiction's legal instruments, jurisprudence, or administrative guidance or practice nor relied on as an accurate and complete description of domestic law.

² For purposes of transfer pricing country profiles, the term "domestic transfer pricing framework" refers to a jurisdiction's domestic legislation, regulations, administrative guidance or practice, jurisprudence or governing general principles in the jurisdiction.

	<p>application in the absence of domestic legislation, source of interpretation of domestic legislation and/or treaty provisions, other?</p>	<p>The External Tax Relations Act aims at allowing to apply the OECD Transfer Pricing Guidelines under German law. Furthermore, the German Federal Ministry of Finance's circular on transfer pricing not only refers to the OECD Transfer Pricing Guidelines but includes them as an annex.</p>	<p>(Verwaltungsgrundsätze Verrechnungspreise) of 12 December 2024</p>
3	<p>Does your domestic transfer pricing framework provide for a definition of related parties applicable for transfer pricing purposes? If so, please provide the definition contained under your domestic transfer pricing framework.</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Section 1(2) of the External Tax Relations Act defines related parties as follows:</p> <p>1(2) A party is related to the taxpayer if</p> <ol style="list-style-type: none"> 1. the party <ol style="list-style-type: none"> a) holds a stake in the taxpayer, or the taxpayer holds a stake in the party, of at least one quarter directly or indirectly in the subscribed capital, membership rights, participation rights, voting rights or company assets (substantial stake), or b) is entitled to at least one quarter of the profits or liquidation proceeds from the taxpayer, or the taxpayer is entitled to at least one quarter of the profits or liquidation proceeds from the party; or 2. the party is able to exercise a controlling influence directly or indirectly on the taxpayer, or the taxpayer is able to exercise a controlling influence directly or indirectly on the party; or 3. a third party <ol style="list-style-type: none"> a) holds a substantial stake in both the party and the taxpayer, b) is entitled to at least one quarter of the profits or liquidation proceeds from both the party and the taxpayer, or c) is able to exercise a controlling influence directly or indirectly on both the party and the taxpayer; or 4. the party or the taxpayer, when agreeing on the terms of business relations, is in a position to exercise on the taxpayer or on the party influence that is not based on such business relations, or if one of them has an own interest in realisation of the other's income. <p>The first sentence, no 3 (a) to (c), above also applies if, in the third party's relationship to the party and the taxpayer, one of the criteria specified in the first sentence, no 3 (a) to (c), above is fulfilled.</p>	<p>Section 1(2) External Tax Relations Act</p>

Transfer Pricing Methods

<p>4 Does your domestic transfer pricing framework provide for transfer pricing methods to be used in respect of transactions between related parties?</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p>If affirmative, please check those provided for in your legislation:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">CUP</th><th style="text-align: center;">Resale Price</th><th style="text-align: center;">Cost Plus</th><th style="text-align: center;">TNMM</th><th style="text-align: center;">Profit Split</th><th style="text-align: center;">Other (<i>If so, please describe</i>)</th></tr> </thead> <tbody> <tr> <td style="text-align: center;"><input checked="" type="checkbox"/></td><td style="text-align: center;"><input checked="" type="checkbox"/></td></tr> </tbody> </table>	CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)	<input checked="" type="checkbox"/>	<p>Section 1(3) External Tax Relations Act Para. 3.9 et seq. Circular on Transfer Pricing of 12 December 2024</p>					
CUP	Resale Price	Cost Plus	TNMM	Profit Split	Other (<i>If so, please describe</i>)									
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									
<p>Section 1(3) of the External Tax Relations Act provides for the transfer pricing methods accepted in Germany. In its administrative practice, Germany follows the OECD TPG in this respect.</p> <p>If no comparables can be identified for the purposes of determining an arm's length price, then it must be determined by establishing a hypothetical arm's length price, as provided for under section 1 (3) sentence 7 of the External Tax Relations Act, with due regard for section 1 (1) sentence 3 of the External Tax Relations Act.</p>														
<p>5 Which criterion is provided for in your domestic transfer pricing framework for the application of transfer pricing methods?</p>	<p>Please check all that apply:</p> <p><input type="checkbox"/> Hierarchy of methods</p> <p><input checked="" type="checkbox"/> Most appropriate method</p> <p><input type="checkbox"/> Other (<i>if so, please explain</i>)</p>	<p>Section 1(3) sentence five External Tax Relations Act Para. 3.9 et seq. Circular on Transfer Pricing of 12 December 2024</p>												
	<p>Section 1(3) of the External Tax Relations Act applies the most appropriate method as a criterion for the selection of the applicable transfer pricing method. In its administrative practice, Germany follows the OECD TPG in this respect.</p>													
<p>6 Does your domestic transfer pricing framework contain specific guidance on commodity transactions?</p>	<p><input checked="" type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> For controlled transactions involving commodities, the guidance contained in paragraphs 2.18-2.22 of the TPG is followed.</p> <p><input type="checkbox"/> Domestic transfer pricing framework provides for the use of a specific method for controlled transactions involving commodities (<i>if so, please explain</i>)</p>													

		<input type="checkbox"/> No <p>Since the OECD TPG are included as an Annex in the Circular on Transfer Pricing, the guidance in the OECD TPG is followed in Germany's administrative practice. In German legislation, however, there is no specific guidance on commodity transactions.</p>	
Comparability Analysis			
7	Does your jurisdiction follow (or largely follow) the guidance on comparability analysis outlined in Chapter III of the TPG?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>Section 1(3) of the External Tax Relations Act provides for a comparability analysis. The Circular on Transfer Pricing in para. 3.18 refers to Chapter III of the OECD TPG.</p>	Section 1(3) External Tax Relations Act Para. 3.18 Circular on Transfer Pricing of 12 December 2024
8	Is there a preference in your jurisdiction for domestic comparables over foreign comparables?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
9	Does your domestic transfer pricing framework permit the use of secret comparables for transfer pricing assessment purposes?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <p>A transparent approach to peer companies and criteria is of great importance (compliance factor).</p>	
10	Does your domestic transfer pricing framework allow or require the use of an arm's length range and/or statistical measure (e.g. the interquartile range or other percentiles) for determining arm's length remuneration?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <p>Section 1(3a) of the External Tax Relations Act defines the application of the interquartile method. In addition, the Circular on Transfer Pricing in para. 3.29 refers to paras. 3.55 to 3.62 of the OECD TPG.</p>	Section 1(3a) External Tax Relations Act Para. 3.29 Circular on Transfer Pricing of 12 December 2024
11		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Section 1(3) sentence six External Tax Relations Act

	Are comparability adjustments required under your domestic transfer pricing framework?	Section 1(3) sentence 6 of the External Tax Relations Act demands comparability adjustments to increase the comparability, when necessary.	
Intangible Property			
12	Does your domestic transfer pricing framework contain guidance specific to the pricing of controlled transactions involving intangibles?	<p><input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VI of the TPG?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p>	<p>Sections 1(3c) and 1a External Tax Relations Act</p> <p>Paras. 3.47 et seq. Circular on Transfer Pricing of 12 December 2024</p> <p>Paras. 3.53 et seq. Circular on Transfer Pricing of 12 December 2024</p>
13	Are there any other rules outside your transfer pricing framework that are relevant for the pricing of controlled transactions involving intangibles?	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>	
Hard-to-Value Intangibles³			
14		<p><input type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow the guidance on HTVI in Chapter VI of the TPG?</p> <p><input type="checkbox"/> Yes</p>	<p>Sections 1(3c) and 1a External Tax Relations Act</p>

³ Please note that questions in this section are imported from the HTVI questionnaire and integrated into this TPCP to centralise all jurisdiction-related transfer pricing information.

	<p>Does your domestic transfer pricing framework contain guidance specific to hard-to-value intangibles (HTVI)?⁴</p>	<p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input checked="" type="checkbox"/> No</p> <p>The common Arm's Length Principle also applies to HTVI to the extent that Section 1a of the External Tax Relations Act states special requirements for all intangibles.</p>	<p>Para. 3.52 Circular on Transfer Pricing of 12 December 2024</p>
Intra-group Services			
23	<p>Does your domestic transfer pricing framework provide guidance specific to intra-group services transactions?</p>	<p><input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VII of the TPG?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p>	<p>Paras. 3.64 et seq. Circular on Transfer Pricing of 12 December 2024</p>
24	<p>Does your domestic transfer pricing framework provide for or allow the application of a simplified approach for low value-adding intra-group services?</p>	<p><input checked="" type="checkbox"/> Yes. If so, does it follow (largely follow) the low value-adding services approach in Chapter VII?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p> <p>An application of the cost-plus-method with a mark-up of 5 % is accepted.</p>	<p>Para. 3.74 Circular on Transfer Pricing of 12 December 2024</p>
25	<p>Are there any other rules outside your transfer pricing framework for pricing intragroup services?</p>	<p><input type="checkbox"/> Yes</p> <p><input checked="" type="checkbox"/> No</p>	

⁴ In the case of jurisdictions that do not apply the HTVI approach (i.e. they responded "no" to question 14), it is not necessary to respond to the remaining questions in the HTVI section and these questions will not be published as part of jurisdiction's transfer pricing country profile.

Financial Transactions			
26	Does your domestic transfer pricing framework provide guidance specific to financial transactions?	<p><input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter X of the TPG?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p>	<p>Sections 1(3c) and 1a External Tax Relations Act</p> <p>Para. 3.121 Circular on Transfer Pricing of 12 December 2024</p>
27	Are there any other rules outside your transfer pricing framework that are relevant for the tax treatment of financial transactions? (e.g. whether your jurisdiction has implemented the measures in BEPS Action 4 to limit interest deductions and other financial payments or any similar rules)	<p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>Section 4k Income Tax Act</p> <p>Section 4h Income Tax Act</p> <p>Section 8a Corporation Tax Act</p>
Cost Contribution Arrangements			
28	Does your jurisdiction allow cost contribution arrangements?	<p><input checked="" type="checkbox"/> Yes. If so, does your domestic transfer pricing framework follow (or largely follow) the guidance in Chapter VIII of the TPG?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No (please provide further explanations below)</p> <p><input type="checkbox"/> No</p>	<p>Para. 3.81 Circular on Transfer Pricing of 12 December 2024</p>

Transfer Pricing Documentation

29	<p>Does your domestic transfer pricing framework require the taxpayer to prepare transfer pricing documentation?</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p> <p><i>If affirmative, please check all that apply:</i></p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Master file consistent with Annex I to Chapter V of the TPG <input checked="" type="checkbox"/> Local file consistent with Annex II to Chapter V of the TPG <input checked="" type="checkbox"/> Country-by-country report consistent with Annex III to Chapter V of the TPG <input type="checkbox"/> Specific transfer pricing returns (separate or annexed to the tax return) <input checked="" type="checkbox"/> Other (specify): General transfer pricing documentation upon request, transfer pricing documentation on extraordinary transactions and transaction matrix. 	<p>Section 90(3) Fiscal Code (Abgabenordnung)</p> <p>Section 138a Fiscal Code</p> <p>Circular on Administrative Principles of 3 December 2020 (Verwaltungsgrundsätze 2020)</p> <p>Circular on Country-by-Country Reports of 11 July 2017 (Anforderungen an den länderbezogenen Bericht multinationaler Unternehmensgruppen)</p> <p>Circular on Country-by-Country Reports of 27 September 2019 (AEAO zu § 138a)</p> <p>Fact sheet on the transaction matrix within the meaning of section 90 (3) sentence 2 no 1 of the Fiscal Code (Abgabenordnung)</p>
30	<p>Please briefly explain the relevant requirements related to each transfer pricing documentation requirement (i.e. timing for preparation or submission, languages, etc.)</p> <p>Master File with a threshold regarding returns of EUR 100 million.</p> <p>In case of a tax audit, Master File, transaction matrix and transfer pricing documentation on extraordinary transactions are to be submitted without a separate request within 30 days of the notification of the audit order.</p> <p>Local file and additional records according to section 90 (3) Fiscal Code are to be submitted upon request within 30 days.</p> <p>Transfer Pricing Documentation on extraordinary transactions (see section 3 Ordinance on the Documentation of Profit Allocations): preparation within 6 months after fiscal year</p> <p>All of the above have to be provided in German or (if this is reasoned) in another language (English); in the latter case, a translation into German may be required upon request or in case of domestic court procedures.</p> <p>CbCRs have to be submitted one year after the end of the fiscal year. CbCRs will also be accepted in English.</p>	<p>Sections 90(3) and 138a Fiscal Code,</p> <p>Ordinance on the Documentation of Profit Allocations</p> <p>(Gewinnabgrenzungsaufzeichnungs-Verordnung)</p> <p>Circular on Administrative Principles of 3 December 2020</p> <p>CbC reports</p>
31	<p>Does your domestic transfer pricing framework provide for specific transfer pricing penalties and/or compliance</p> <p><input checked="" type="checkbox"/> Yes</p> <p><input type="checkbox"/> No</p>	<p>Section 162(3) and (4) Fiscal Code</p>

	incentives regarding transfer pricing documentation?	In case that the transfer pricing documentation is not provided or provided insufficiently, the authorities are able to estimate the respective income pursuant to section 162(3) Fiscal Code. Furthermore, surcharges are determined pursuant to section 162(4) Fiscal Code.	Circular on Administrative Principles of 3 December 2020
32	Does your domestic transfer pricing framework provide for exemption from transfer pricing documentation obligations?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Ordinance on the Documentation of Profit Allocations
		Exemption for small entities (see section 6 of the Ordinance on the Documentation of Profit Allocations): entities do not have to prepare and submit Transfer Pricing Documentation, but need to present all underlying business papers in relation to the determination of the transfer price.	

Administrative Approaches to Avoiding and Resolving Disputes

33	Which mechanisms are available in your jurisdiction to prevent and/or resolve transfer pricing disputes?	<p>Please check those that apply:</p> <p><input type="checkbox"/> Rulings <input checked="" type="checkbox"/> Enhanced engagement or cooperative compliance programmes <input checked="" type="checkbox"/> Advance Pricing Agreements (APA) <input type="checkbox"/> Unilateral APAs <input checked="" type="checkbox"/> Bilateral APAs <input checked="" type="checkbox"/> Multilateral APAs <input checked="" type="checkbox"/> International Compliance Assurance Programme (ICAP) <input checked="" type="checkbox"/> Mutual Agreement Procedures <input type="checkbox"/> Other (please specify): ETACA, Joint Audits and Simultaneous controls</p> <p>For information on MAPs and APAs, please refer to our Dispute Resolution Profile.</p>	<p>Section 89a Fiscal Code Section 89b Fiscal Code Section 175a Fiscal Code</p> <p>Circular of 26. June 2024 - Application Ordinance for the Fiscal Code regarding section 89a - advance mutual agreements (Extract from the repeal of the Federal Ministry of Finance circular of 26 June 2024 – IV B 5 – S 1305/19/10003 :008) - The advance mutual agreement (AMA) procedure replaces the previous advance pricing agreement (APA) procedure)</p> <p>Circular on MAP and Arbitration Procedures of 21 February 2024 (Merkblatt zum internationalen Verständigungs- und Schiedsverfahren – Streitbeilegungsverfahren - auf dem Gebiet der Steuern vom Einkommen und Vermögen)</p> <p>Germany's Dispute Resolution Profile</p>
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			Circular on Joint Audits and Simultaneous Controls of 15 May 2025
Simplified and Streamlined Approach for Baseline Marketing and Distribution Activities			
34	Does your domestic transfer pricing framework allow the application of the simplified and streamlined approach for baseline marketing and distribution activities in the relevant Annex of Chapter IV of the TPG?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Other (please elaborate)	Para 3.63a Circular on Transfer Pricing of 12 December 2024
		For transactions that fall under the scope of the simplified and streamlined approach, it is not objectionable if the transfer price for these transactions is determined according to the simplified and coordinated approach described in Annex 4. This only applies if the business relationship is with a covered tax jurisdiction (Annex 5) with which a double taxation agreement exists and which is not a non-cooperative tax jurisdiction within the meaning of the Tax Haven Defense Act.	
35	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, how is it implemented?	<input type="checkbox"/> In-scope tested parties resident within the jurisdiction can elect to apply the simplified and streamlined approach (i.e. safe harbour) <input type="checkbox"/> In-scope tested parties resident within the jurisdiction are required to follow the simplified and streamlined approach for in-scope qualified transactions and tax administrations are allowed to impose the application of the simplified and streamlined approach to in-scope qualified transactions of tested parties resident within their jurisdiction (i.e. rule) <input checked="" type="checkbox"/> N/A	
36	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach, what is the operating expense to sales (OES) upper bound chosen by your jurisdiction regarding scoping criterion 13.b?	<input type="checkbox"/> 20% <input type="checkbox"/> 30% <input type="checkbox"/> Other (please specify) <input checked="" type="checkbox"/> N/A	

37	Does your jurisdiction respect the outcome of the application of the simplified and streamlined approach by a covered jurisdiction in line with the Inclusive Framework political commitment?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
38	If your domestic transfer pricing framework allows the application of the simplified and streamlined approach for resident in-scope tested parties, does your jurisdiction respect the outcome of the application of such approach by another jurisdiction that is not a covered jurisdiction?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Safe Harbours and Other Simplification Measures			
39	Does your jurisdiction provide for any safe harbours or other simplification measures in respect of certain industries, types of taxpayers, or types of transactions (not listed in other sections of this questionnaire)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
Other Legislative Aspects or Administrative Procedures			
40	Does your domestic transfer pricing framework allow downward corresponding adjustments in the absence of a mutual agreement procedure (e.g. unilateral corresponding adjustments)?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
41		<input type="checkbox"/> Yes. Year-end adjustments are required.	

	<p>Does your domestic transfer pricing framework allow or require taxpayers to make year-end adjustments?</p>	<p><input checked="" type="checkbox"/> Yes. Year-end adjustments are allowed. <input type="checkbox"/> No</p> <p>The Circular on Transfer Pricing, with reference to the OECD TPG, allows and requires year-end adjustments when profit level indicators are out of the range of comparables.</p>	<p>Para. 3.42 et seq. Circular on Transfer Pricing of 12 December 2024</p>
42	<p>Does your domestic transfer pricing framework provide for secondary adjustments?</p>	<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Generally, secondary adjustments are possible in accordance with the common tax legislation, especially after a MAP.</p>	<p>Section 175a Fiscal Code</p>

Attribution of Profits to Permanent Establishments

43	<p>Which version of Article 7 of the OECD Model Tax Convention on Income and on Capital do your tax treaties contain?</p>	<p><input checked="" type="checkbox"/> Article 7 as it read before 2010. <input type="checkbox"/> If so, please indicate in how many treaties: <input checked="" type="checkbox"/> Article 7 as it reads after 2010. <input checked="" type="checkbox"/> If so, please indicate in how many treaties: 8 (Ireland, Japan, Liechtenstein, Luxembourg, the Netherlands, Norway, the United Kingdom and the United States) <input type="checkbox"/> Other (please provide additional details)</p>	<p>Section 1(5) External Tax Relations Act Ordinance on the Application of the Arm's Length Principle to Permanent Establishments under Section 1 of the External Tax Relations Act (Betriebsstättengewinnaufteilungsverordnung)</p> <p>Circular on the Allocation of Profits of Permanent Establishments of 22 December 2016 (Verwaltungsgrundsätze Betriebsstättengewinnaufteilung)</p>
44	<p>For tax treaties containing Article 7 as it read before 2010, does your jurisdiction apply the authorized OECD approach (AOA)?</p>	<p><input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No (please explain the approach used and which tax treaties are concerned)</p> <p>Generally, the AOA is applied in all cases with OECD countries.</p>	<p>Para. 4 Circular on the Allocation of Profits of Permanent Establishments of 22 December 2016 (Verwaltungsgrundsätze Betriebsstättengewinnaufteilung)</p>

		<p>If older tax treaties do not contain the new version of Article 7 (OECD MTC 2010 and later), the implementation is done by interpretation in the light of the AOA report, except for transactions of intellectual property. This interpretation is applicable in all cases of transactions to OECD countries. However, for transactions of intellectual property, the AOA approach is only applicable if the tax treaty contains Art. 7 in the version of OECD MTC 2010 or later.</p> <p>In case of Tax treaties with non-OECD Countries the approach in the specific tax treaty is followed.</p>	
45	<p>Does your domestic transfer pricing framework contain specific guidance for the attribution of profits to permanent establishments of non-resident entities? If so, please provide a summary of the main features of this guidance.</p>	<input type="checkbox"/> Yes, they follow the AOA as described in the 2008 Report on the Attribution of Profits to Permanent Establishments <input checked="" type="checkbox"/> Yes, they follow the AOA as described in the 2010 Report on the Attribution of Profits to Permanent Establishments <input type="checkbox"/> Yes, they do not follow the AOA (please provide a summary of the main features of these rules) <input type="checkbox"/> No	<p><u>Ordinance on the Application of the Arm's Length Principle to Permanent Establishments under Section 1 of the External Tax Relations Act</u> (Betriebsstättengewinnaufteilungsverordnung)</p>
Other Relevant Information			
46	<p>Other legislative aspects or administrative procedures regarding transfer pricing</p>	N/A	
47	<p>Other relevant information (e.g. whether your jurisdiction is preparing new transfer pricing regulations, or other relevant aspects not addressed in this questionnaire)</p>	N/A	

For more information, please visit: <https://www.oecd.org/en/topics/sub-issues/transfer-pricing/transfer-pricing-country-profiles.html>