



IBFD, Your Portal to Cross-Border Tax Expertise

www.ibfd.org

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

谢品达 Pindar Xie

区域运营经理 – 大陆/中华台北/韩国

Email: p.xie@ibfd.org

手机: +86-189 0118 3806

IBFD微信公众号



Visit us at www.ibfd.org



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

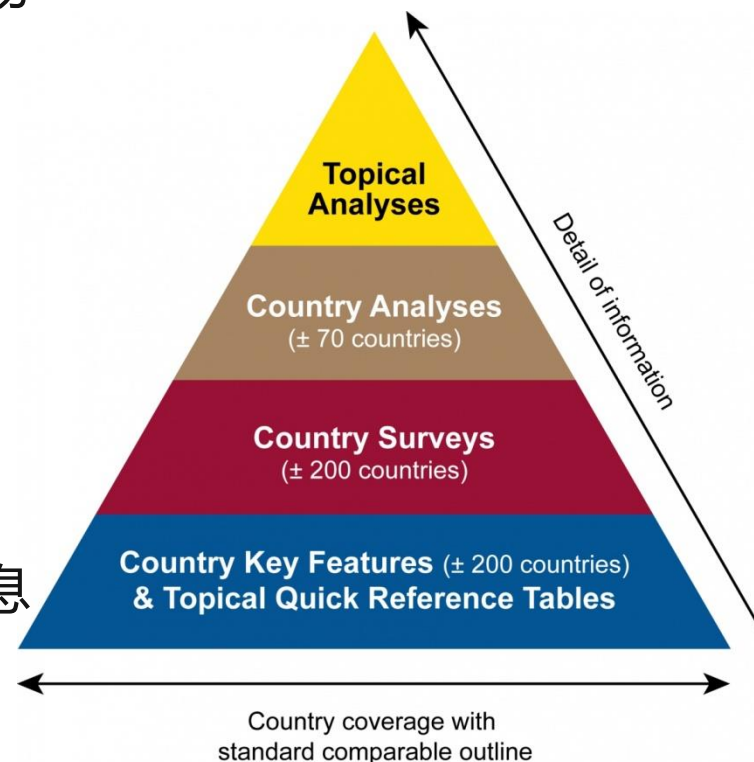
- ▶ **IBFD的独立性及客观性**
- ▶ **全球深度覆盖，范围极广的内容**
- ▶ **强大的工具库，支撑高效工作**
- ▶ **适合国际税务专业筹划人士工作的内容及工具平台**
- ▶ **优良的客户群体，促使IBFD不断改善TRP的内容及质量**
- ▶ **大陆高端客户：95%**
 - ▶ 国家税务总局及各省国税局
 - ▶ 华为，石油公司，头条等一批央企和民企
 - ▶ 央财、人大、厦门大学、复旦、华政及一批大学和学院
 - ▶ 总局国际税收研究会、扬州税院、CASS(社科院及社科院大学)
 - ▶ 四大会计师事务所（中国分部）

▶ 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



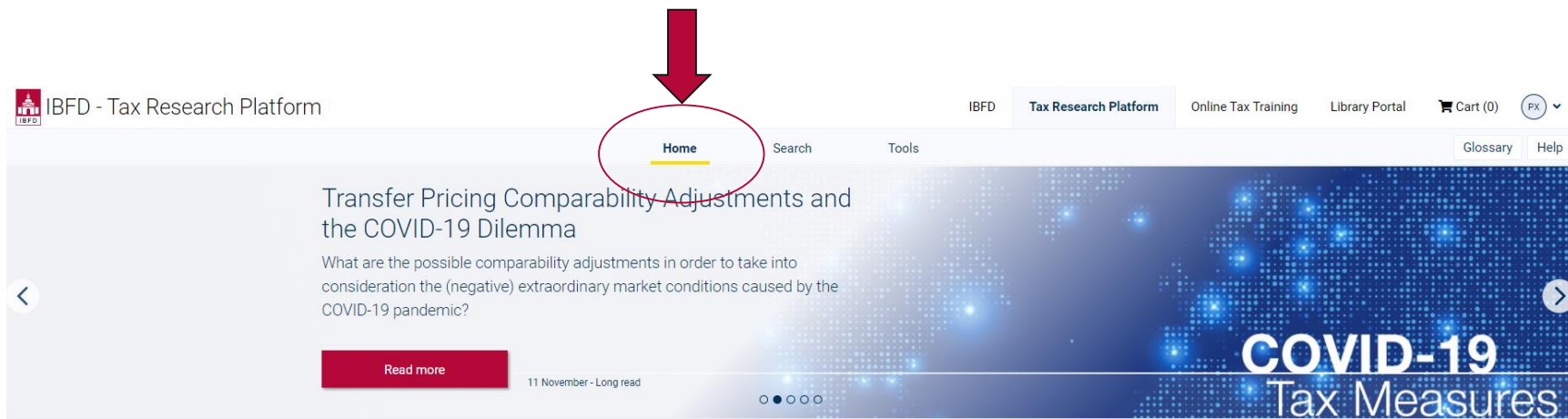
+ 70多位研究专家团队，来自至少全球35个国家地区，以及900位外部通信专家



IBFD国际税务研究平台 – 使用视频介绍

- ▶ **Online Demos:** <https://www.ibfd.org/content-solutions/tax-research-platform>

IBFD在线研究平台- IBFD TRP – 点击Search,进入首页



IBFD - Tax Research Platform

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

Home Search Tools Glossary Help

Transfer Pricing Comparability Adjustments and the COVID-19 Dilemma

What are the possible comparability adjustments in order to take into consideration the (negative) extraordinary market conditions caused by the COVID-19 pandemic?

[Read more](#) 11 November - Long read

COVID-19 Tax Measures



Tax Dossiers

DAC6 - Track the implementation of EU mandatory disclosure rules
> [Read more](#)
27 November 2020 - Long read

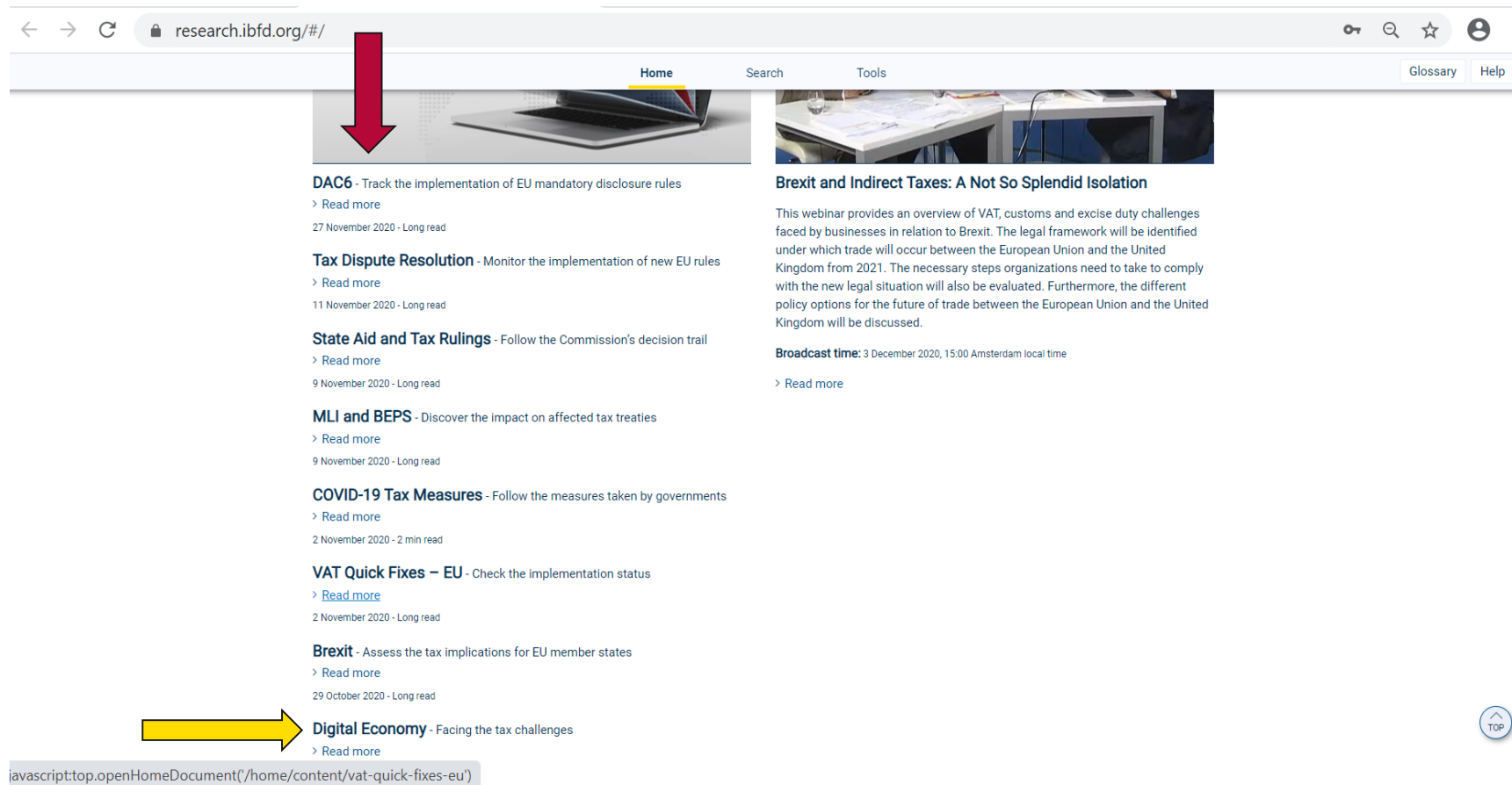
Tax Dispute Resolution - Monitor the implementation of new EU rules



Webinars

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 organizations 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**. A red arrow points to the **Home** link in the navigation menu. The main content area features a list of articles and a webinar announcement. A yellow arrow points to the **Digital Economy** article.

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](#)

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 organizations need to take to comply with the new legal situation will also be evaluated. Furthermore, the different policy options for the future of trade between the European Union and the United Kingdom will be discussed.
Broadcast time: 3 December 2020, 15:00 Amsterdam local time
> [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

Welcome p.xie@ibfd.org

Log off About IBFD Careers Contact & Support Shop 0

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?

Connect with us:

in t f

Create a Free IBFD Account

With an IBFD account, you can subscribe to **free services** such as content-rich newsletters, journal previews, product offers and more.

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

[Sign up for free](#)

Newsletter sign up

Sign up to our **free newsletter** and be the first to hear about:

- 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

Welcome p.xie@ibfd.org

[Log off](#)
[About IBFD](#)
[Careers](#)
[Contact & Support](#)
[Shop](#)
🛒 0

Enter keyword(s)

[IBFD](#)
[IBFD Tax Portal](#)
[IBFD Products](#)
[Training](#)
[Library](#)
[Academic](#)
[Consultancy & Research](#)
[Authors & Correspondents](#)

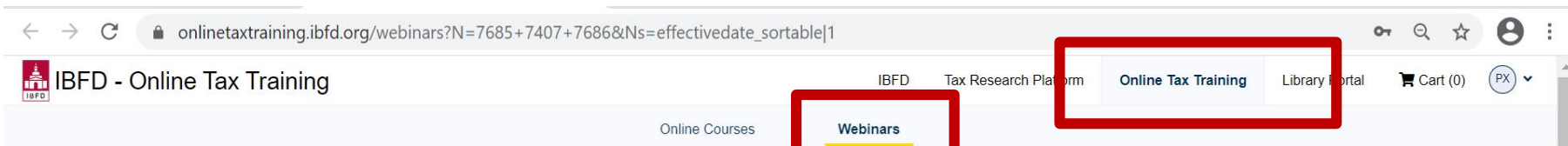
- Tax Research Platform
- COVID-19 Hub
- News
- Tax Takes: News & Views**
- Tax Events Calendar
- Create an IBFD Account
- My Account
- Help

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

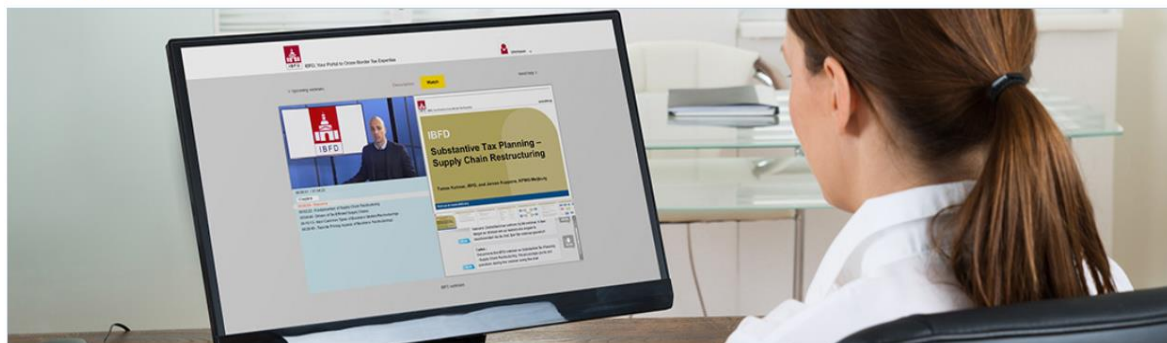
IBFD Tax Portal
 COVID-19 Hub
 News
Tax Takes: News & Views
 Tax Events Calendar
 Create an IBFD Account
 My Account
 Help

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



Webinars



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.

Enter search term



Results: 10 of 41

My Subscriptions

Sort by

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

research.ibfd.org/#/search?N=3+10&Ne=7487&Nu=global_rollup_key&Np=2&Ns=sort_date_common|1

IBFD - Tax Research Platform

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

Home **Search** Tools Glossary Help

Enter search term

News	Tables	Country Tax Guides	Global Topics
167,788 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			

Filters

Country/Jurisdiction
Choose a Country/Jurisdiction

Related Country/Jurisdiction
Choose a Related Country/Jurisdiction

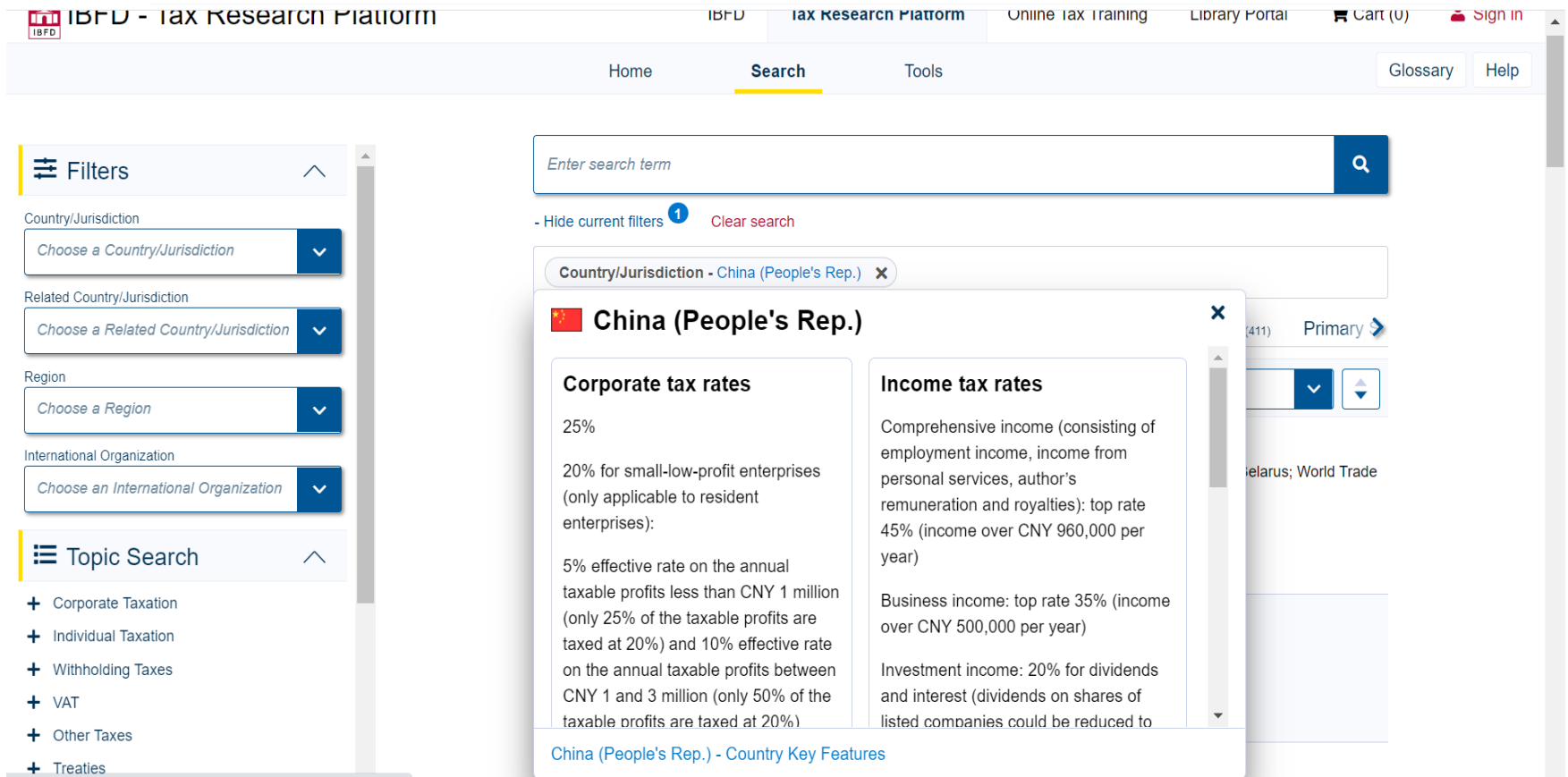
Region
Choose a Region

International Organization
Choose an International Organization

Topic Search

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

▶ 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 platform name, and links for Online Tax Training, Library Portal, Cart (0), and Sign in. The main navigation menu features Home, Search (highlighted), and Tools. A search bar is present with the placeholder text "Enter search term".

On the left side, there is a "Filters" section with the following dropdown menus:

- Country/Jurisdiction: Choose a Country/Jurisdiction
- Related Country/Jurisdiction: Choose a Related Country/Jurisdiction
- Region: Choose a Region
- International Organization: Choose an International Organization

Below the filters is a "Topic Search" section with a list of topics:

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

The main content area shows a search result for "China (People's Rep.)". The search bar contains "Country/Jurisdiction - China (People's Rep.)". Below the search bar, there is a "Hide current filters" button and a "Clear search" button. The search results are displayed in a table with columns for "Country/Jurisdiction" and "Primary". The "China (People's Rep.)" entry is highlighted, and a detailed view is shown for this entry.

The detailed view for "China (People's Rep.)" is titled "China (People's Rep.)" and contains two main sections:

- Corporate tax rates**
 - 25%
 - 20% for small-low-profit enterprises (only applicable to resident enterprises):
 - 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%)
- Income tax rates**
 - 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)
 - Business income: top rate 35% (income over CNY 500,000 per year)
 - Investment income: 20% for dividends and interest (dividends on shares of listed companies could be reduced to

At the bottom of the detailed view, there is a link: "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
- ▶ Digital Tax Monitor / 数字税收监控表
- ▶ 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

Choose a Publication Section

News date
News date

- Fewer filters

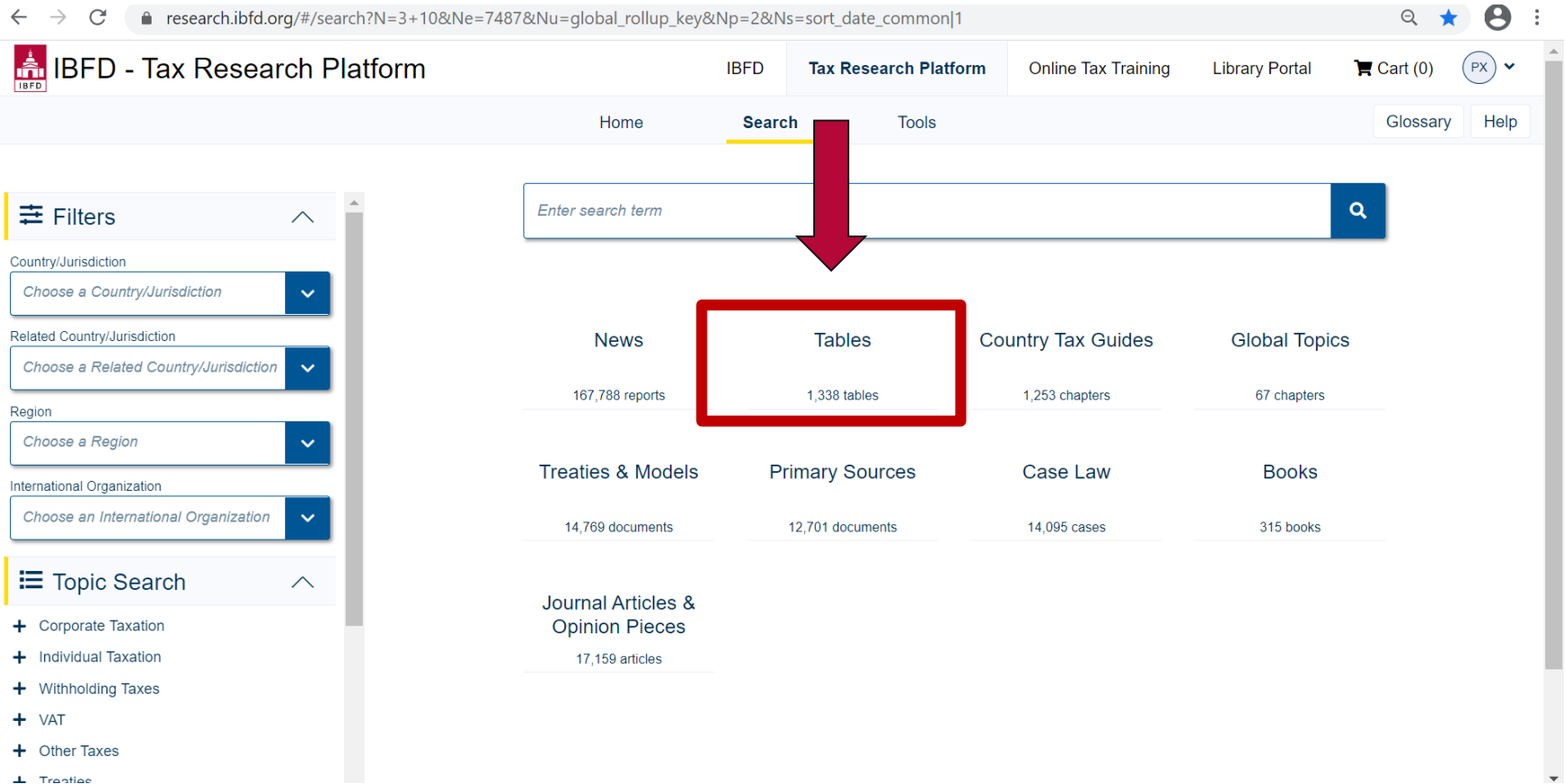
Topic Search ^

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

- 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

- ▶ **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

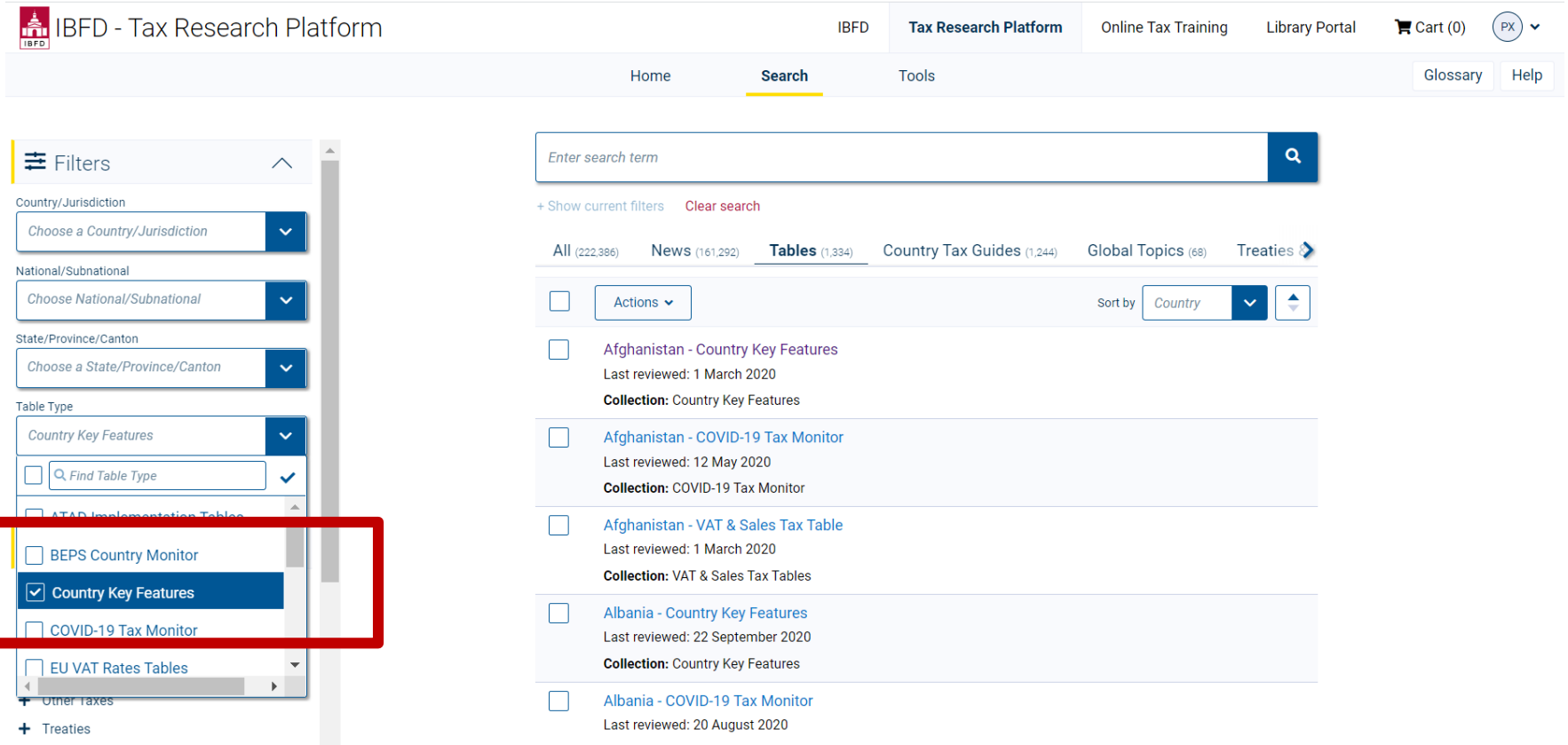
主要表格应用举例 – Tables– Country Key Feature Table



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 displayed in a grid format. 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 (167,788 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	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

Tables– Table Type下面选取Country Key Features



IBFD - Tax Research Platform

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

Home Search Tools Glossary Help

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: Find Table Type

ATAD Implementation Tables

BEPS Country Monitor

Country Key Features

COVID-19 Tax Monitor

EU VAT Rates Tables

Other taxes

Treaties

Enter search term

Show current filters Clear search

All (222,386) News (161,292) **Tables (1,334)** Country Tax Guides (1,244) Global Topics (68) Treaties

Actions

Sort by Country

Afghanistan - Country Key Features
Last reviewed: 1 March 2020
Collection: Country Key Features

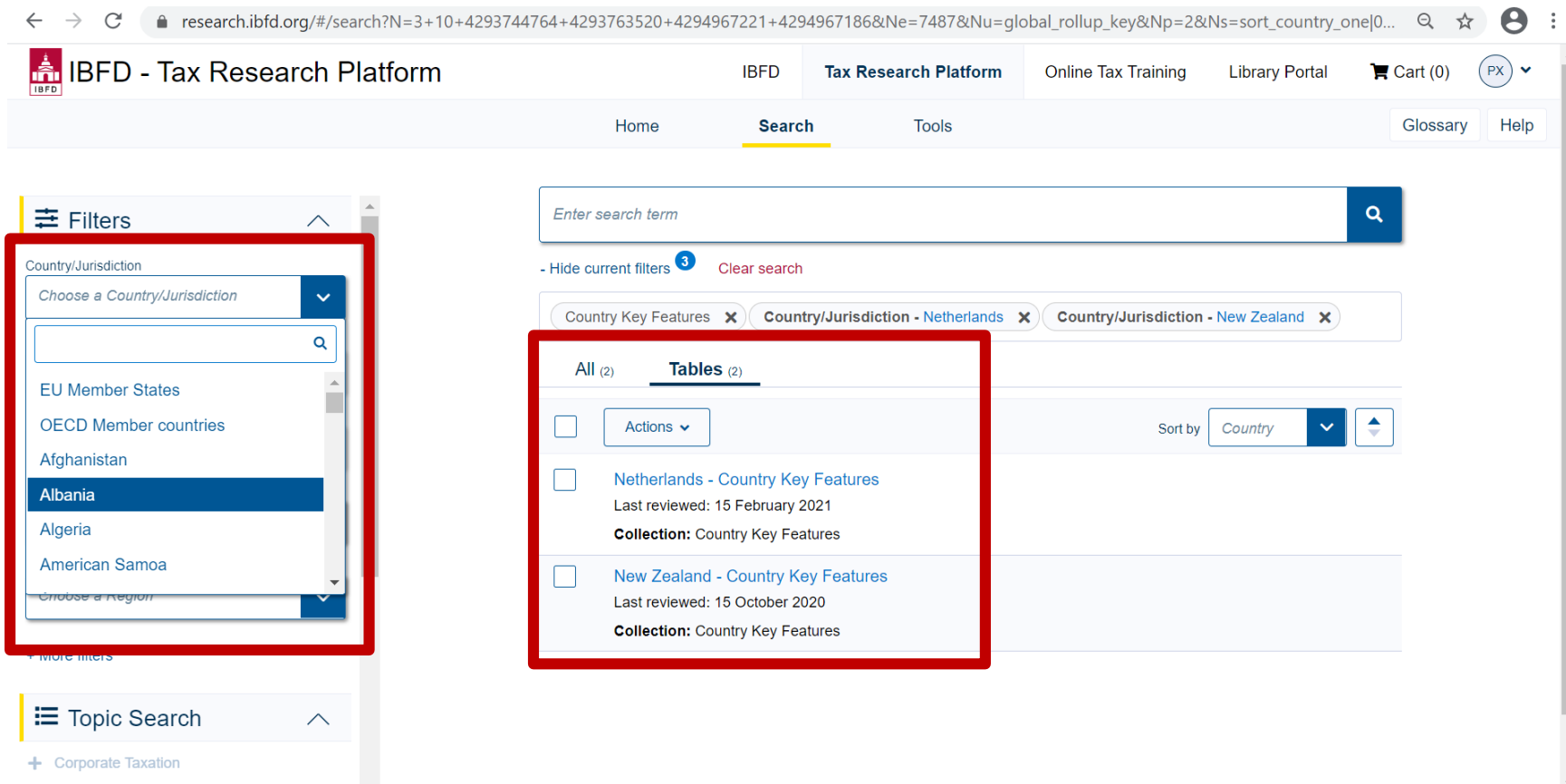
Afghanistan - COVID-19 Tax Monitor
Last reviewed: 12 May 2020
Collection: COVID-19 Tax Monitor

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



IBFD - Tax Research Platform

Home Search Tools Glossary Help

Enter search term

- Hide current filters 3 Clear search

Country Key Features x Country/Jurisdiction - Netherlands x Country/Jurisdiction - New Zealand x

All (2) Tables (2)

<input type="checkbox"/>	Actions
<input type="checkbox"/>	Netherlands - Country Key Features Last reviewed: 15 February 2021 Collection: Country Key Features
<input type="checkbox"/>	New Zealand - Country Key Features Last reviewed: 15 October 2020 Collection: Country Key Features

Sort by Country

Country/Jurisdiction

Choose a Country/Jurisdiction

EU Member States

OECD Member countries

Afghanistan

Albania

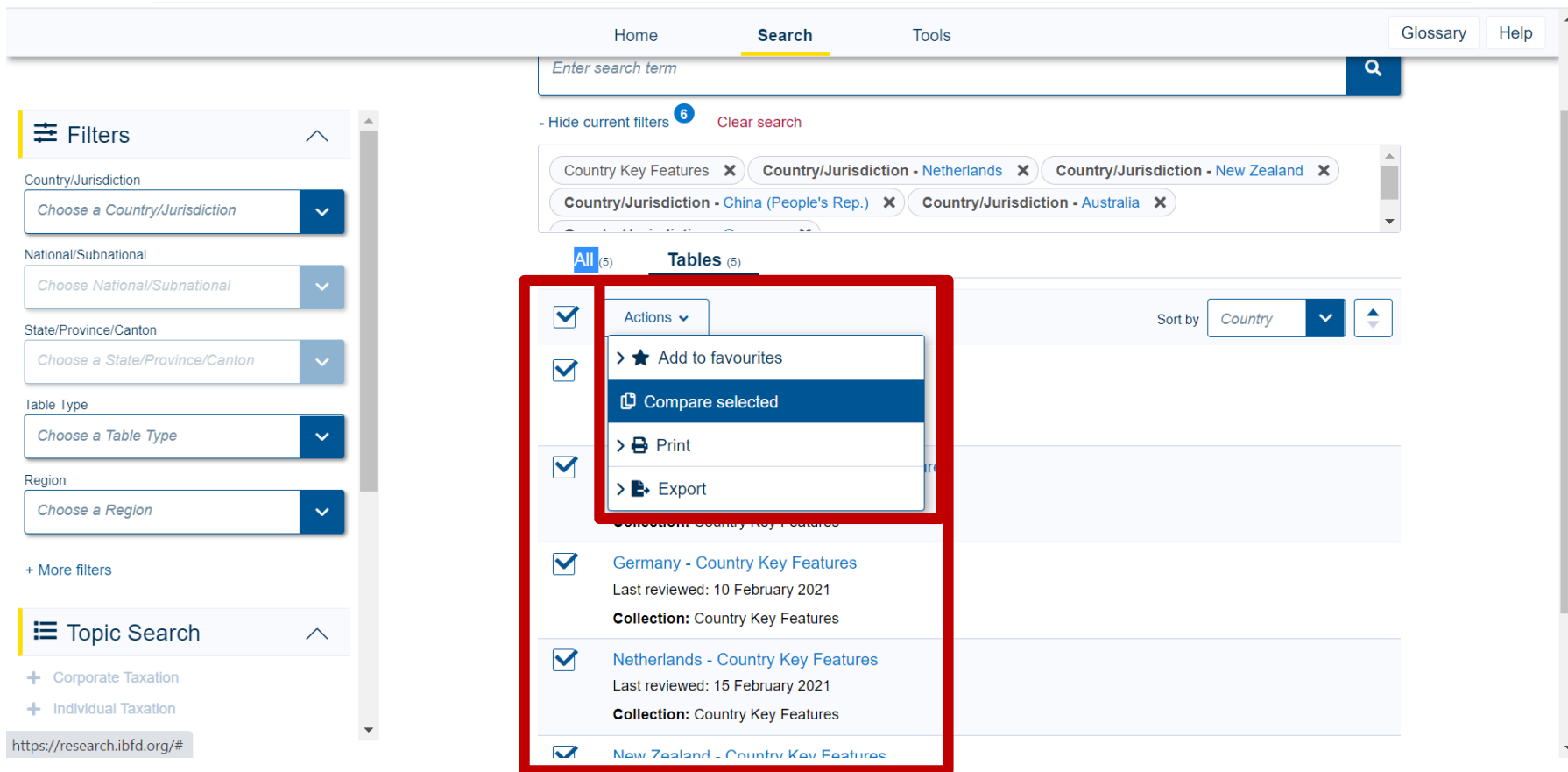
Algeria

American Samoa

Topic Search

+ Corporate Taxation

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



The screenshot displays the IBFD research platform interface. On the left, there are filter sections for 'Country/Jurisdiction', 'National/Subnational', 'State/Province/Canton', 'Table Type', and 'Region'. Below these is a 'Topic Search' section with options for 'Corporate Taxation' and 'Individual Taxation'. The main content area shows a search bar with the text 'Enter search term' and a search button. Below the search bar, there are filter tags for 'Country Key Features', 'Country/Jurisdiction - Netherlands', 'Country/Jurisdiction - New Zealand', 'Country/Jurisdiction - China (People's Rep.)', and 'Country/Jurisdiction - Australia'. A table titled 'Tables (5)' is visible, with a red box highlighting the 'Actions' menu for the first row. The 'Actions' menu includes options: 'Add to favourites', 'Compare selected', 'Print', and 'Export'. The table lists 'Germany - Country Key Features', 'Netherlands - Country Key Features', and 'New Zealand - Country Key Features'.

Home Search Tools Glossary Help

Enter search term

- Hide current filters 6 Clear search

Country Key Features x Country/Jurisdiction - Netherlands x Country/Jurisdiction - New Zealand x

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

All (5) Tables (5)

Sort by Country

Actions

- > ★ Add to favourites
- Compare selected
- > Print
- > Export

Germany - Country Key Features
Last reviewed: 10 February 2021
Collection: Country Key Features

Netherlands - Country Key Features
Last reviewed: 15 February 2021
Collection: Country Key Features

New Zealand - Country Key Features

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) | PX

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
A. Direct taxation: Companies					
1. Resident companies					
Residence	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

research.ibfd.org/#/search?N=3+10&Ne=7487&Nu=global_rollup_key&Np=2&Ns=sort_date_common|1

IBFD - Tax Research Platform

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

Home Search Tools Glossary Help

Enter search term

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			

Filters

- Country/Jurisdiction: Choose a Country/Jurisdiction
- Related Country/Jurisdiction: Choose a Related Country/Jurisdiction
- Region: Choose a Region
- International Organization: Choose an International Organization

Topic Search

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



国际税务研究平台 – 查询方法举例

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

IBFD - Tax Research Platform

Home **Search** Tools Documents (1) Glossary Help

Enter search term

- Hide current filters 1 Clear search

Country Analyses

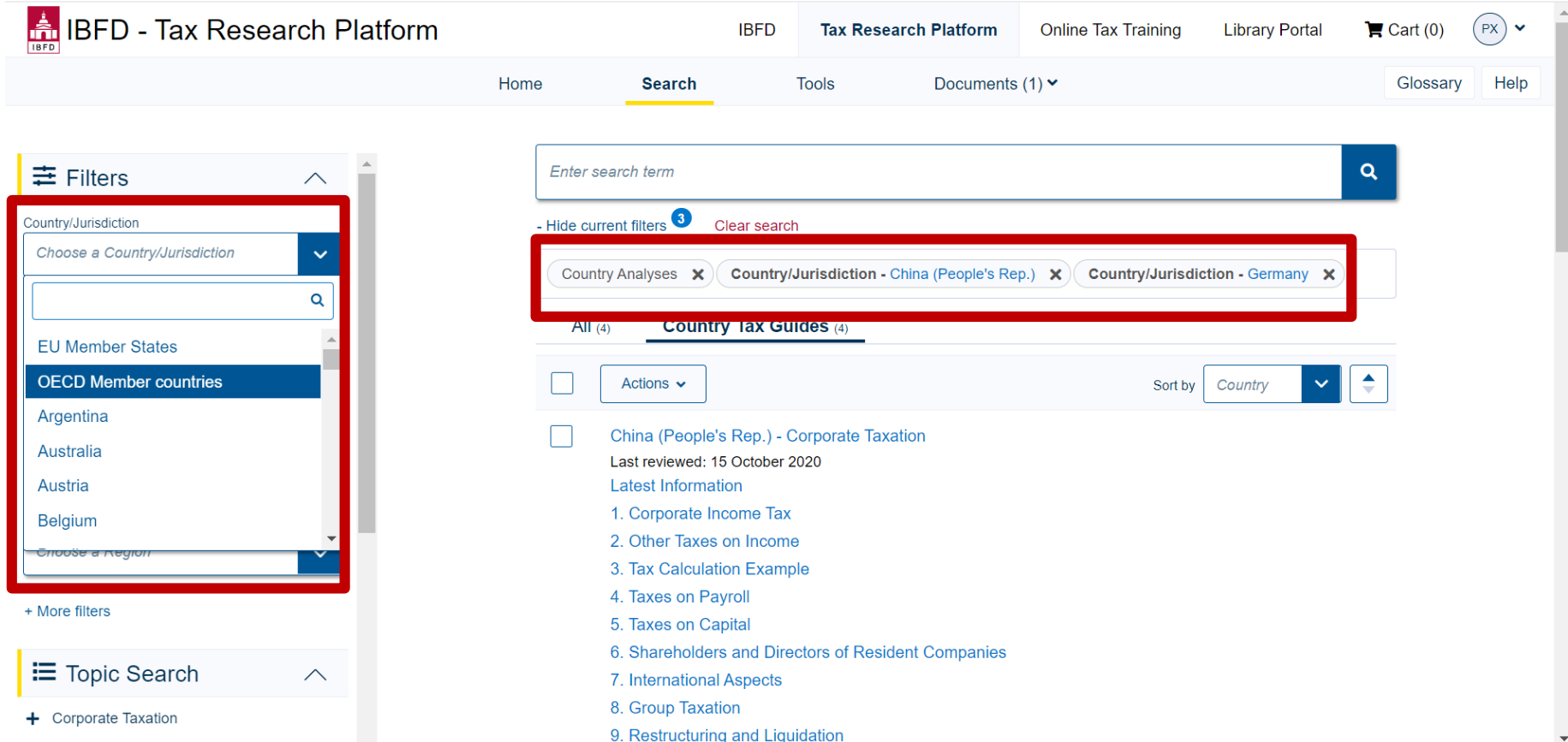
All (134) **Country Tax Guides (134)**

Actions Sort by Country

Argentina - Corporate Taxation
Last reviewed: 15 September 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

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 Home, Search, Tools, Documents (1), Glossary, and Help. The main content area features a search bar and a filter sidebar on the left. The filter sidebar is expanded to show 'Country/Jurisdiction' options, with 'OECD Member countries' selected. The search results are displayed as a list of 'Country tax Guides' for China and Germany. The search filters and the resulting list items are highlighted with red boxes.

Filters:

- Country/Jurisdiction: Choose a Country/Jurisdiction
- EU Member States
- OECD Member countries**
- Argentina
- Australia
- Austria
- Belgium
- Choose a Region
- + More filters

Topic Search:

- + Corporate Taxation

Search Results:

Enter search term

- Hide current filters ³ Clear search

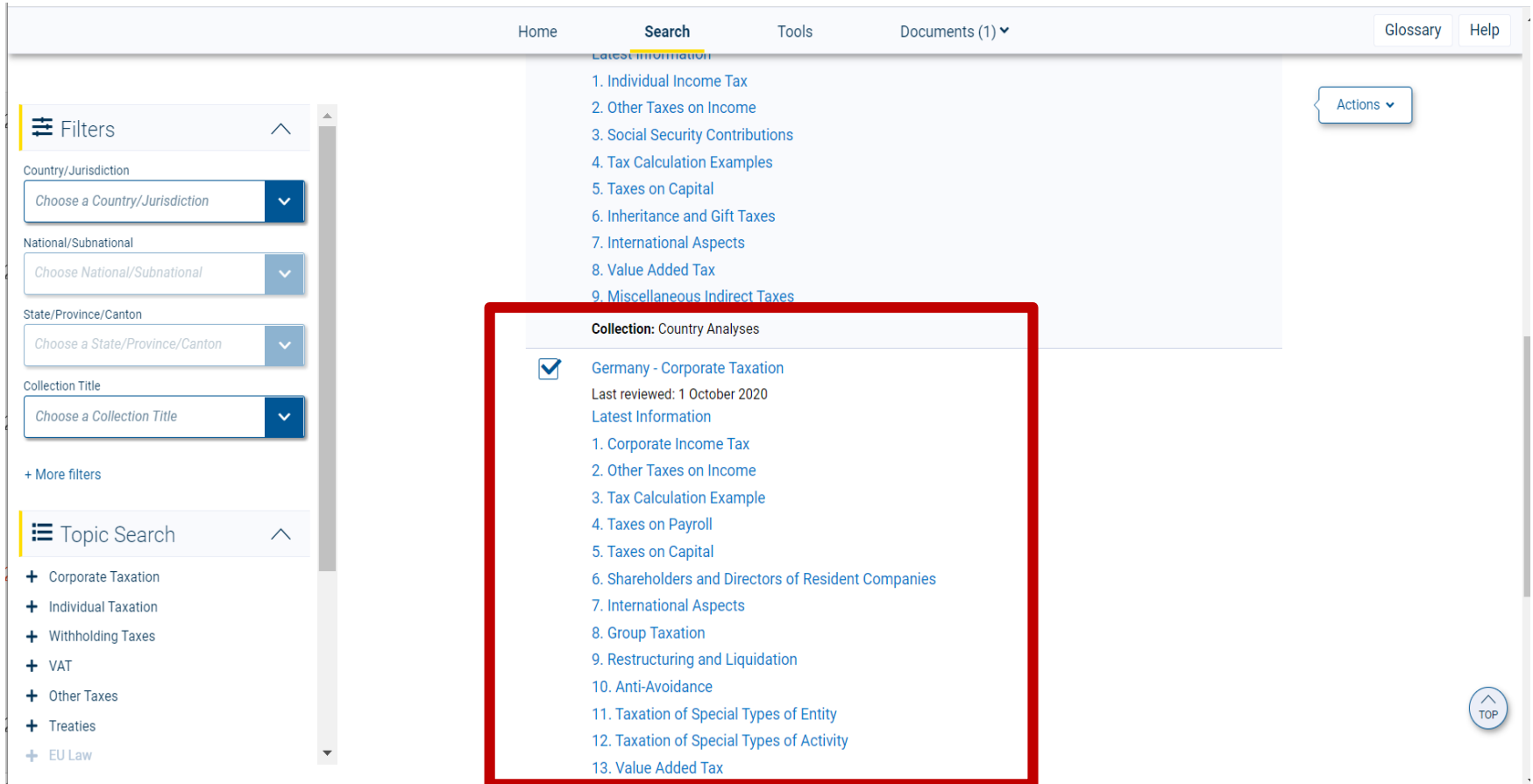
Country Analyses x Country/Jurisdiction - China (People's Rep.) x Country/Jurisdiction - Germany x

All (4) **Country tax Guides** (4)

Sort by Country

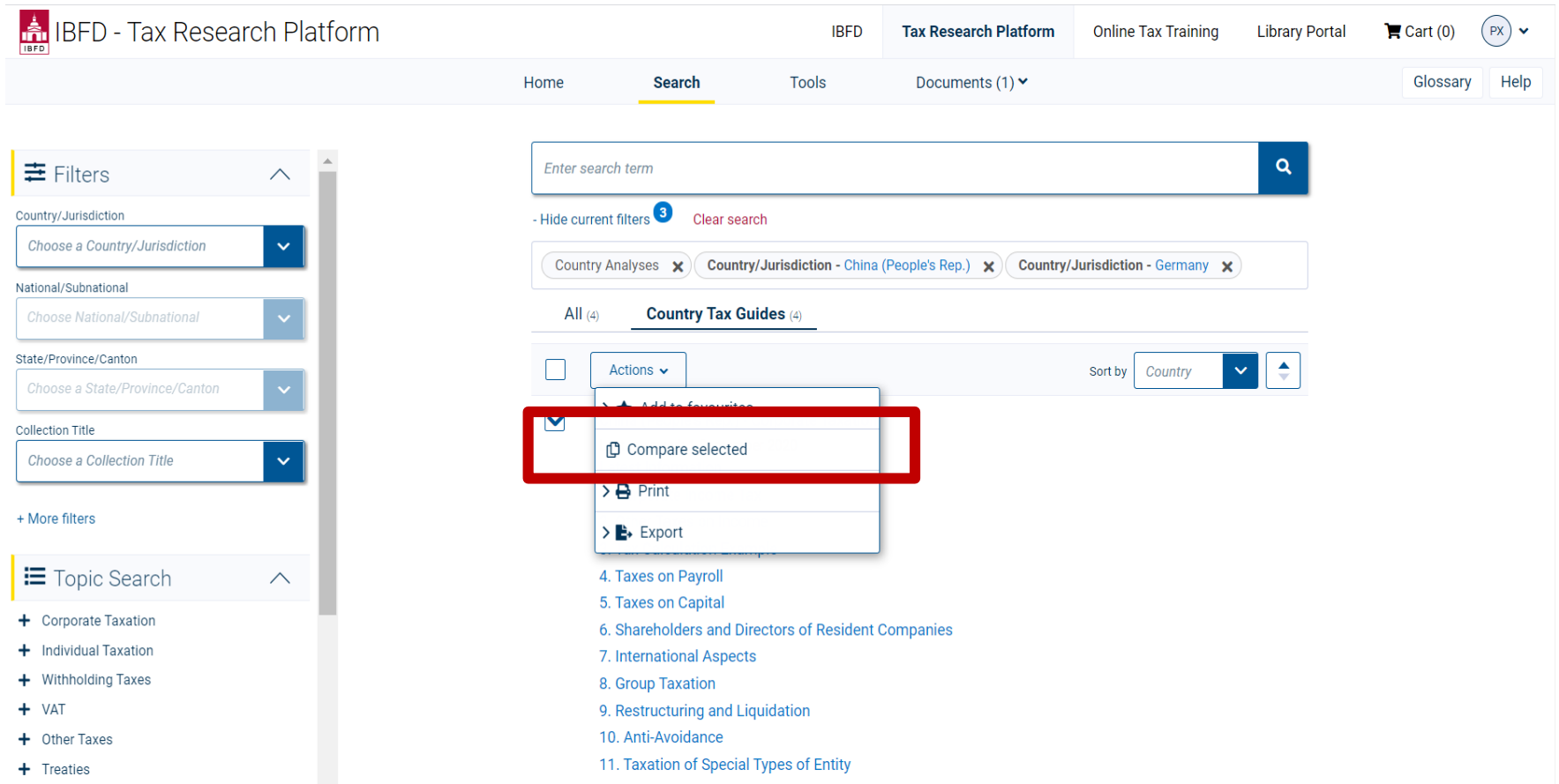
- Actions
- China (People's Rep.) - Corporate Taxation
Last reviewed: 15 October 2020
Latest Information
1. Corporate Income Tax
2. Other Taxes on Income
3. Tax Calculation Example
4. Taxes on Payroll
5. Taxes on Capital
6. Shareholders and Directors of Resident Companies
7. International Aspects
8. Group Taxation
9. Restructuring and Liquidation

Country Comparison Table – 结果栏-选取- 中国和德国的CorporateTaxation



The screenshot displays the IBFD website interface. On the left, there are two filter sections: '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 various tax topics with expandable icons. The main content area shows a search result for 'Germany - Corporate Taxation', which is highlighted with a red box. This result includes a list of 13 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, 11. Taxation of Special Types of Entity, 12. Taxation of Special Types of Activity, and 13. Value Added Tax. The page also features a navigation bar at the top with 'Home', 'Search', 'Tools', and 'Documents (1)' options, and a 'Glossary' and 'Help' link. A 'TOP' button is located in the bottom right corner.

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 to 'IBFD', 'Tax Research Platform', 'Online Tax Training', 'Library Portal', 'Cart (0)', and 'PX'. The main navigation bar features 'Home', 'Search' (highlighted), 'Tools', and 'Documents (1)'. On the left, there are 'Filters' and 'Topic Search' sections. The search results area shows a search bar with 'Enter search term', a search button, and a 'Clear search' link. Below the search bar, there are filter tags for 'Country Analyses', 'Country/Jurisdiction - China (People's Rep.)', and 'Country/Jurisdiction - Germany'. The results are sorted by 'Country' and show a list of 'Country Tax Guides' with a 'Compare selected' button highlighted in a red box.

IBFD - Tax Research Platform

Home Search Tools Documents (1) Glossary Help

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

Enter search term

- Hide current filters 3 Clear search

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

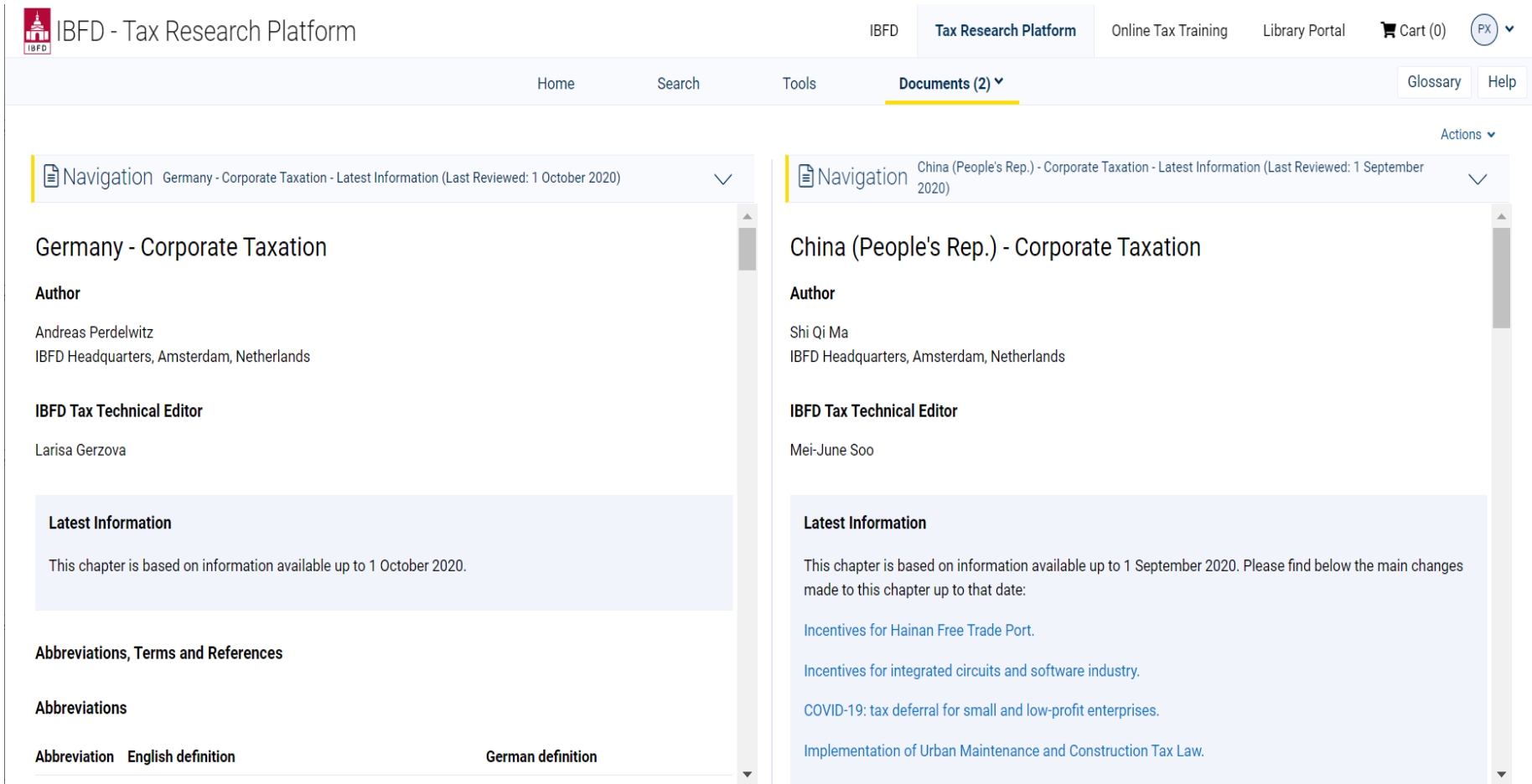
All (4) Country Tax Guides (4)

Sort by Country

Compare selected

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栏目下，使用检索内容结果



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 (2), Glossary, and Help. The main content area is split into two columns, each representing a different country's corporate taxation information.

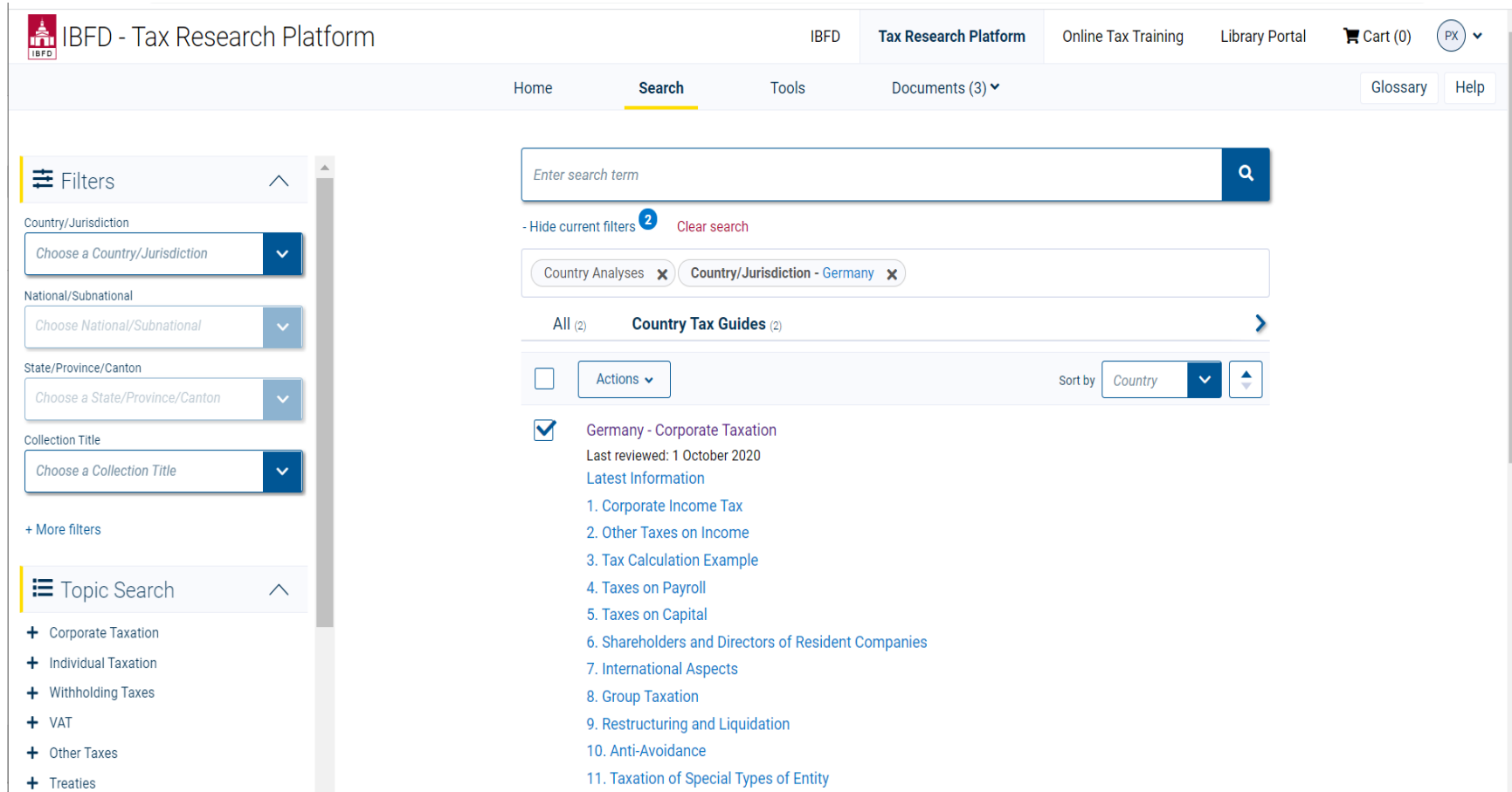
Left Column: Germany - Corporate Taxation
Navigation: Germany - Corporate Taxation - Latest Information (Last Reviewed: 1 October 2020)
Author: Andreas Perdelwitz, IBFD Headquarters, Amsterdam, Netherlands
IBFD Tax Technical Editor: Larisa Gerzova
Latest Information: This chapter is based on information available up to 1 October 2020.
Abbreviations, Terms and References:
Abbreviations:
Table with 3 columns: Abbreviation, English definition, German definition.

Right Column: China (People's Rep.) - Corporate Taxation
Navigation: China (People's Rep.) - Corporate Taxation - Latest Information (Last Reviewed: 1 September 2020)
Author: Shi Qi Ma, IBFD Headquarters, Amsterdam, Netherlands
IBFD Tax Technical Editor: Mei-June Soo
Latest Information: This chapter is based on information available up to 1 September 2020. Please find below the main changes made to this chapter up to that date:
[Incentives for Hainan Free Trade Port.](#)
[Incentives for integrated circuits and software industry.](#)
[COVID-19: tax deferral for small and low-profit enterprises.](#)
[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, the platform name, and links for 'Home', 'Search', 'Tools', and 'Documents (3)'. A search bar is located at the top right. Below the navigation bar, there are filters for 'Country/Jurisdiction', 'National/Subnational', 'State/Province/Canton', and 'Collection Title'. The search results are displayed in a list format, with the first result being 'Germany - Corporate Taxation'. The result details include the last reviewed date (1 October 2020) and a list of 11 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, Restructuring and Liquidation, Anti-Avoidance, and Taxation of Special Types of Entity.

IBFD - Tax Research Platform

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

Home Search Tools Documents (3) Glossary Help

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

Enter search term

- Hide current filters 2 Clear search

Country Analyses Country/Jurisdiction - Germany

All (2) Country Tax Guides (2)

Actions

Sort by Country

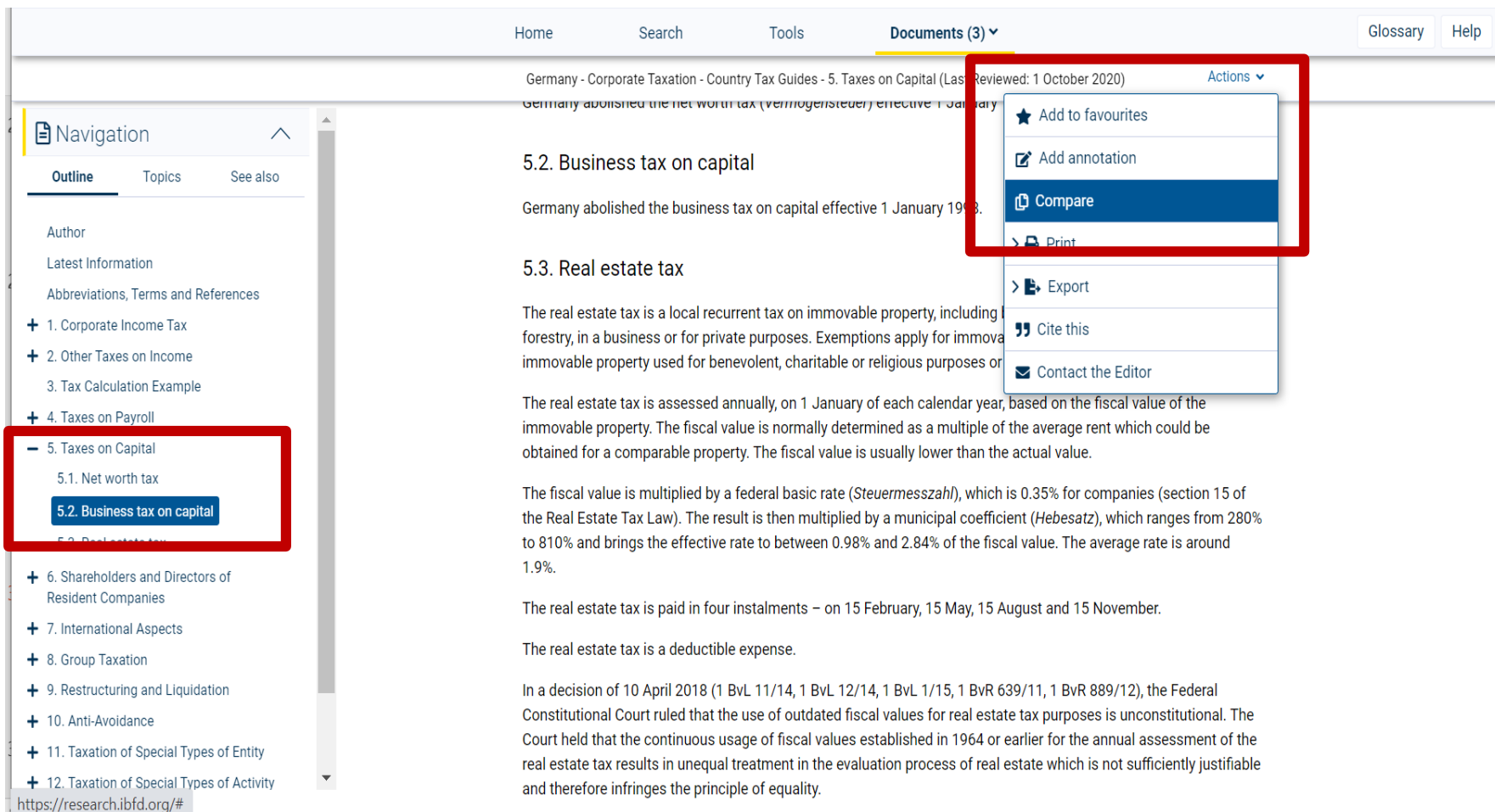
Germany - Corporate Taxation

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

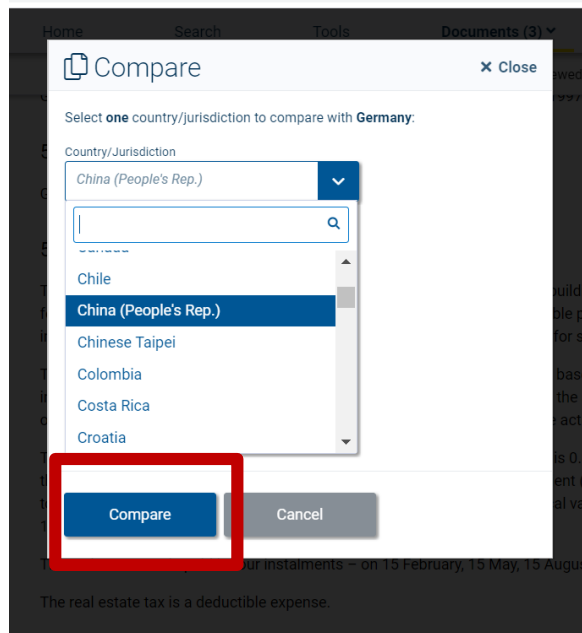
Country Chapter Comparison – 章节的比较工具



The screenshot displays the IBFD website interface. On the left, a navigation sidebar is visible with a tree structure of topics. 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 article 'Germany - Corporate Taxation - Country Tax Guides - 5. Taxes on Capital (Last Reviewed: 1 October 2020)'. The article content includes sections for '5.2. Business tax on capital' and '5.3. Real estate tax'. An 'Actions' dropdown menu is open over the article, 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'. The top navigation bar includes 'Home', 'Search', 'Tools', 'Documents (3)', 'Glossary', and 'Help'.

Country Chapter Comparison – 章节的比较工具

static/cta_de_s_5.2.&refresh=1606725230470#cta_de_s_5.2.



Compare

Select one country/jurisdiction to compare with Germany:

Country/Jurisdiction

China (People's Rep.)

Chile

China (People's Rep.)

Chinese Taipei

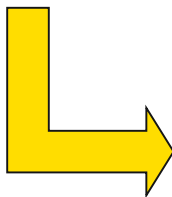
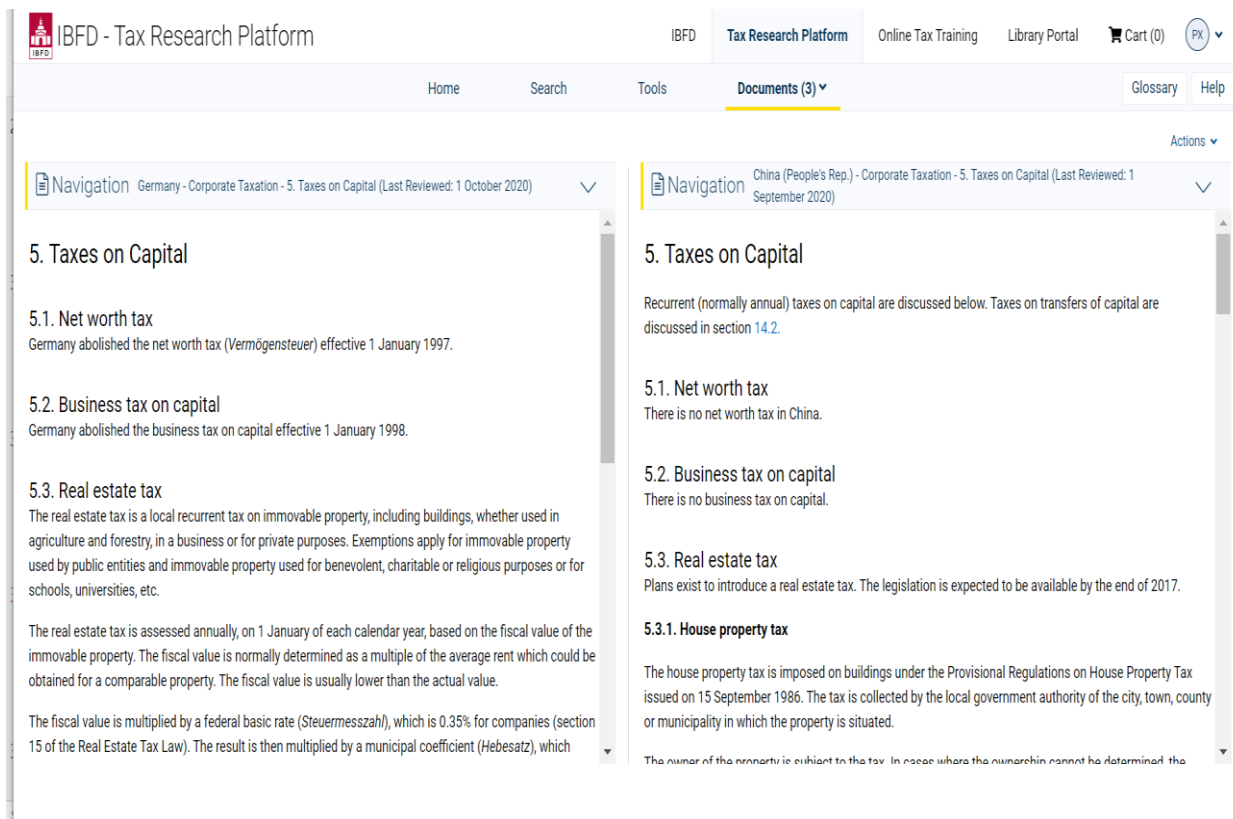
Colombia

Costa Rica

Croatia

Compare

Cancel

IBFD - Tax Research Platform

Home Search Tools Documents (3) Glossary Help

Navigation Germany - Corporate Taxation - 5. Taxes on Capital (Last Reviewed: 1 October 2020)

5. Taxes on Capital

5.1. Net worth tax
Germany abolished the net worth tax (*Vermögenssteuer*) effective 1 January 1997.

5.2. Business tax on capital
Germany abolished the business tax on capital effective 1 January 1998.

5.3. Real estate tax
The real estate tax is a local recurrent tax on immovable property, including buildings, whether used in agriculture and forestry, in a business or for private purposes. Exemptions apply for immovable property used by public entities and immovable property used for benevolent, charitable or religious purposes or for schools, universities, etc.

The real estate tax is assessed annually, on 1 January of each calendar year, based on the fiscal value of the immovable property. The fiscal value is normally determined as a multiple of the average rent which could be obtained for a comparable property. The fiscal value is usually lower than the actual value.

The fiscal value is multiplied by a federal basic rate (*Steuermesszahl*), which is 0.35% for companies (section 15 of the Real Estate Tax Law). The result is then multiplied by a municipal coefficient (*Hebesatz*), which

Navigation China (People's Rep.) - Corporate Taxation - 5. Taxes on Capital (Last Reviewed: 1 September 2020)

5. Taxes on Capital

Recurrent (normally annual) taxes on capital are discussed below. Taxes on transfers of capital are discussed in section 14.2.

5.1. Net worth tax
There is no net worth tax in China.

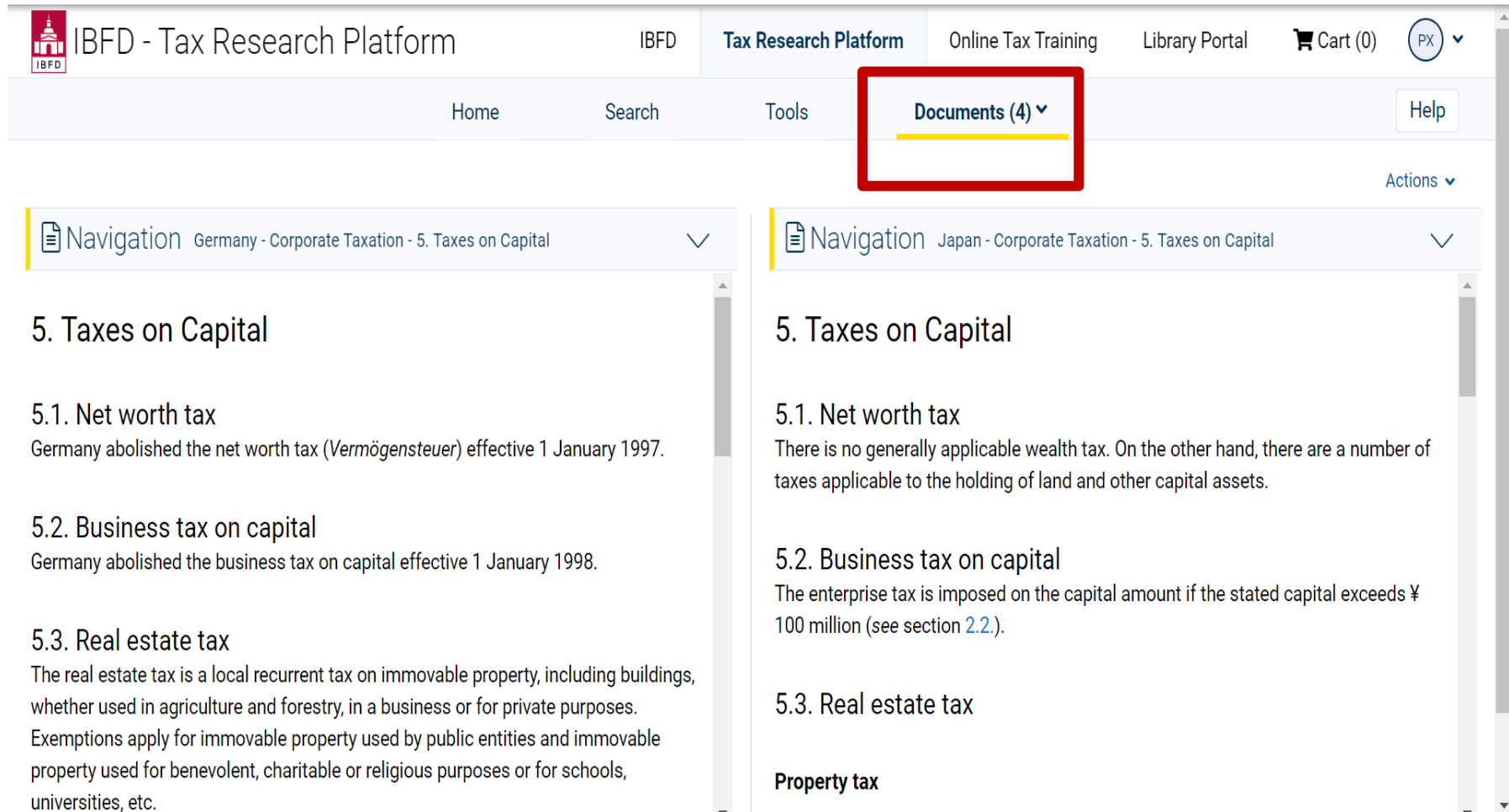
5.2. Business tax on capital
There is no business tax on capital.

5.3. Real estate tax
Plans exist to introduce a real estate tax. The legislation is expected to be available by the end of 2017.

5.3.1. House property tax
The house property tax is imposed on buildings under the Provisional Regulations on House Property Tax issued on 15 September 1986. The tax is collected by the local government authority of the city, town, county or municipality in which the property is situated.

The number of the property is subject to the tax. In case where the ownership cannot be determined, the

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 'PX' dropdown. Below this, a secondary navigation bar contains 'Home', 'Search', 'Tools', 'Documents (4)' (highlighted with a red box), and 'Help'. 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 sub-note: 'Germany abolished the net worth tax (Vermögensteuer) effective 1 January 1997.'), '5.2. Business tax on capital' (with a sub-note: 'Germany abolished the business tax on capital effective 1 January 1998.'), and '5.3. Real estate tax' (with a sub-note: 'The real estate tax is a local recurrent tax on immovable property, including buildings, whether used in agriculture and forestry, in a business or for private purposes. Exemptions apply for immovable property used by public entities and immovable property used for benevolent, charitable or religious purposes or for schools, universities, etc.'). 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 sub-note: 'There is no generally applicable wealth tax. On the other hand, there are a number of taxes applicable to the holding of land and other capital assets.'), '5.2. Business tax on capital' (with a sub-note: 'The enterprise tax is imposed on the capital amount if the stated capital exceeds ¥ 100 million (see section 2.2).'), and '5.3. Real estate tax'. Below the right column, the text 'Property tax' is visible. A vertical scrollbar is present on the right side of the content area.

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

← → ↻ 🔒 research.ibfd.org/#/search?N=3+10&Ne=7487&Nu=global_rollup_key&Np=2&Ns=sort_date_common|1 🔍 ★ 👤 ⋮

IBFD - Tax Research Platform IBFD Tax Research Platform Online Tax Training Library Portal 🛒 Cart (0) PX ▼

Home Search Tools Glossary Help

Filters ^

Country/Jurisdiction
 ▼

Related Country/Jurisdiction
 ▼

Region
 ▼

International Organization
 ▼

Topic Search ^

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

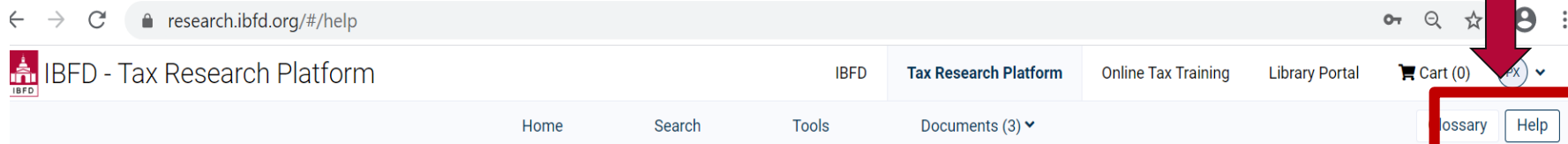
🔍

Diminishing **value** method
 Hard-to-**value** intangibles
 Tax **value** method
Value added tax
Value chain analysis
Value shifting

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

IBFD在线工具模块- 注意引导提示: here及 go to Help



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

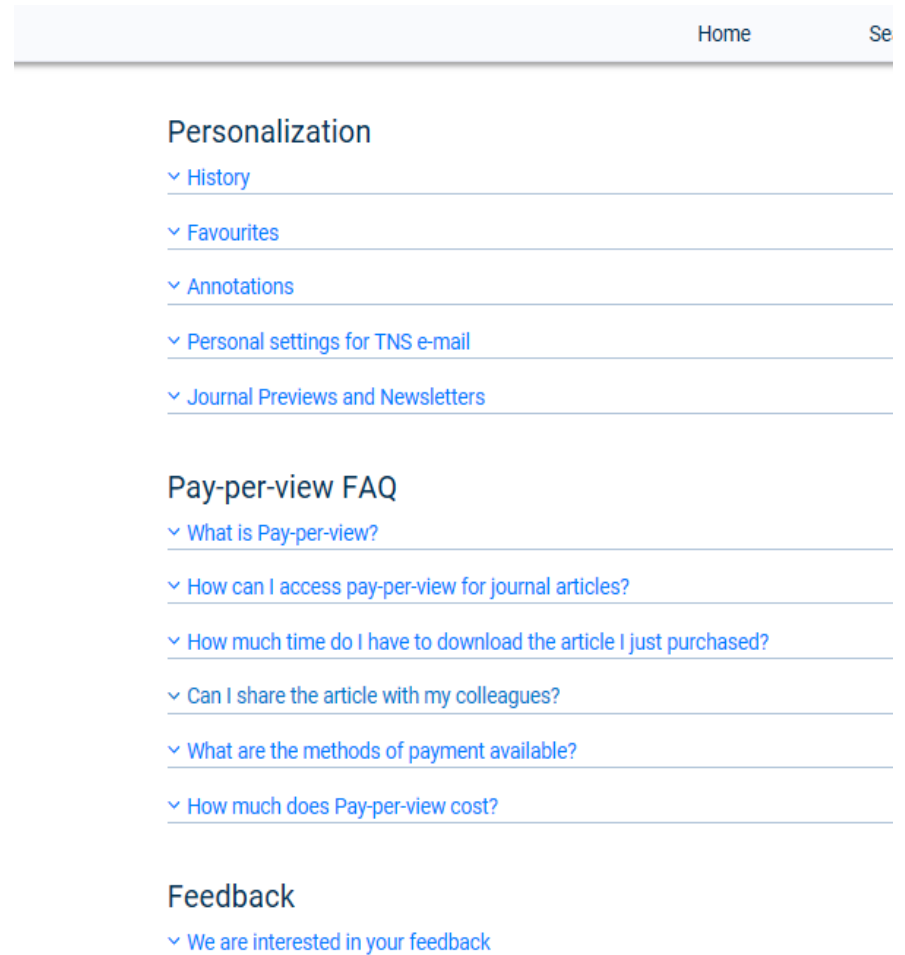
[History](#)

[Favourites](#)



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



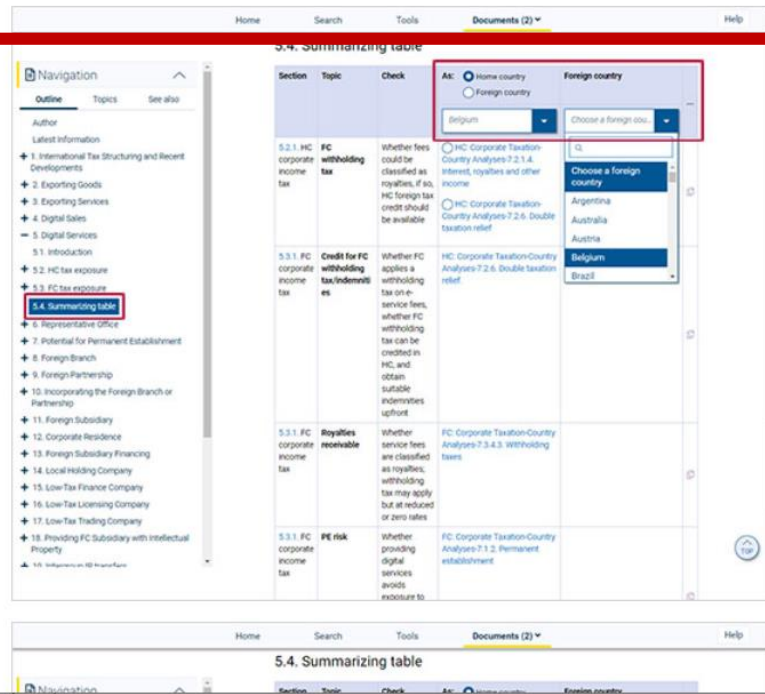
The screenshot shows a user interface for the IBFD website. At the top right, there are links for 'Home' and 'Se'. Below this, there are several sections of help content, each with a dropdown arrow and a horizontal line underneath:

- 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](#)

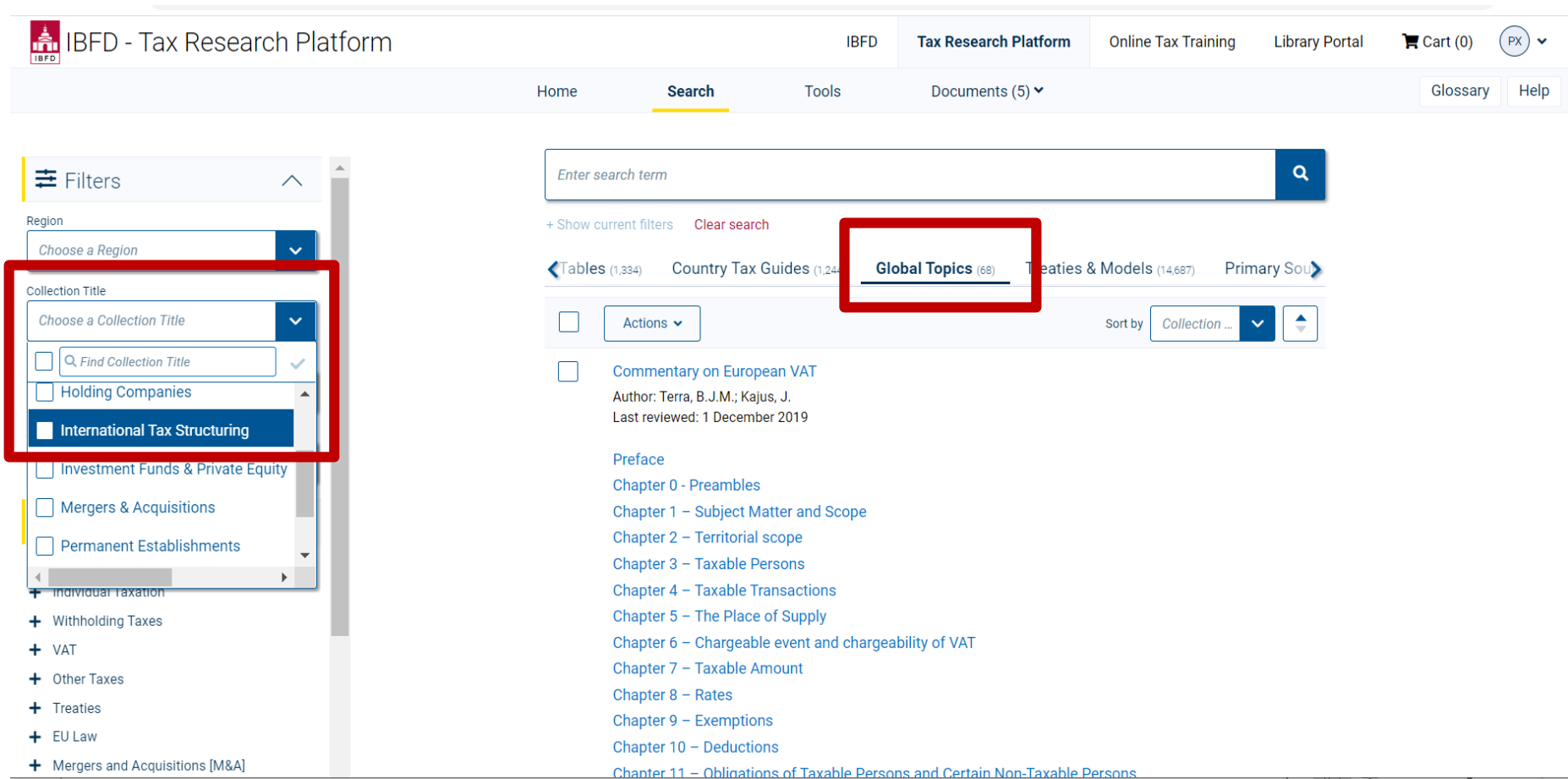
This tool is now part of each main section as subsection 4. called “Summarizing table” in the International Tax Structuring guide, which is available via the Global Topics collection. In the Summarizing table, you may select a home country and a foreign country, which will provide you with links to the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



The screenshot displays the '5.4. Summarizing table' interface. On the left is a navigation sidebar with a tree view of topics, where '5.4. Summarizing table' is highlighted. The main content area features a table with columns for Section, Topic, Check, and Foreign country. A dropdown menu is open for the 'Foreign country' column, showing a search bar and a list of countries including Argentina, Australia, Austria, Belgium, and Brazil. The table rows include topics such as 'FC withholding income tax', 'Credit for FC withholding tax/indemnities', 'Royalties receivable', and 'FC PE risk'.

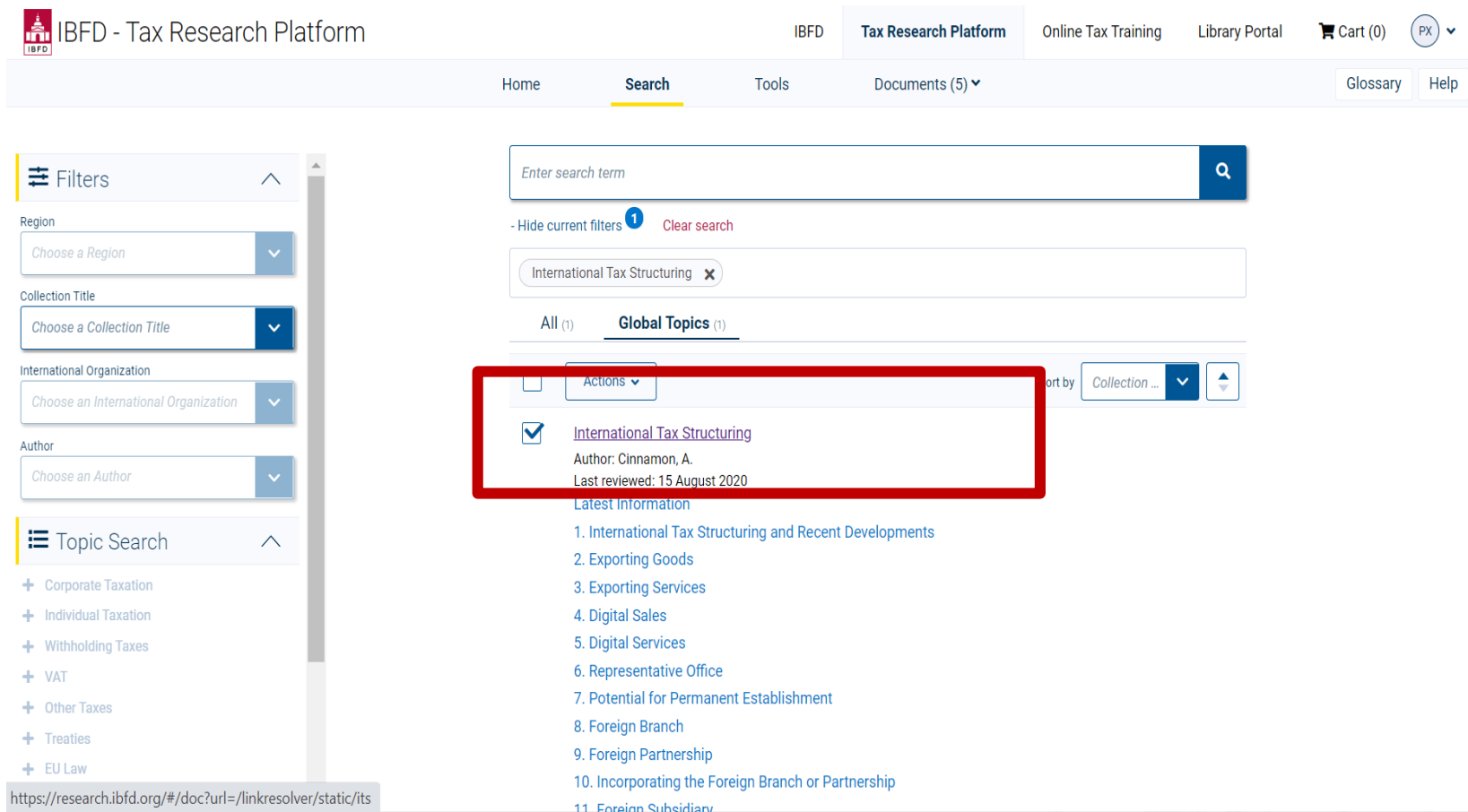
Section	Topic	Check	Foreign country
5.2.1. HC	FC withholding income tax	Whether fees could be classified as royalties, if so, HC foreign tax credit should be available	<input type="radio"/> Home country <input type="radio"/> Foreign country Belgium Choose a foreign country Choose a foreign country Argentina Australia Austria Belgium Brazil
5.3.1. FC	Corporate income tax	Whether FC applies a withholding tax on e-service fees, whether FC withholding tax can be credited in HC, and obtain suitable indemnities upfront	<input type="radio"/> HC Corporate Taxation-Country Analyser-7.2.1.4. Interest, royalties and other income <input type="radio"/> HC Corporate Taxation-Country Analyser-7.2.6. Double taxation relief HC Corporate Taxation-Country Analyser-7.2.6. Double taxation relief
5.3.1. FC	Corporate income tax	Whether service fees are classified as royalties, withholding tax may apply but at reduced or zero rates	FC Corporate Taxation-Country Analyser-7.3.4.3. Withholding taxes
5.3.1. FC	Corporate income tax	Whether providing digital services avoids exposure to	FC Corporate Taxation-Country Analyser-7.1.2. Permanent establishment

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 'Tax Research Platform', 'Online Tax Training', 'Library Portal', 'Cart (0)', and a user profile icon. The main navigation menu features 'Home', 'Search', 'Tools', and 'Documents (5)'. A search bar is present with the placeholder 'Enter search term'. Below the search bar, there are filters for 'Tables (1,334)', 'Country Tax Guides (1,24)', 'Global Topics (68)', 'Treaties & Models (1,4687)', and 'Primary Sources'. The 'Global Topics' filter is highlighted with a red box. The left sidebar shows a 'Filters' section with a 'Collection Title' dropdown menu, also highlighted with a red box, containing options like 'Holding Companies', 'International Tax Structuring', 'Investment Funds & Private Equity', 'Mergers & Acquisitions', and 'Permanent Establishments'. The main content area shows the search results for 'International Tax Structuring', including a 'Commentary on European VAT' by Terra, B.J.M.; Kajus, J., last reviewed on 1 December 2019. The table of contents for this commentary is listed below, including chapters from Preamble to Chapter 11.

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 in a red box. The result includes the title 'International Tax Structuring', the author 'Cinnamon, A.', and the last reviewed date '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 Subsidiary

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	As:	Foreign country	...
			<input checked="" type="radio"/> Home country <input type="radio"/> Foreign country		
			Choose a home coun...	Choose a foreign cou...	
5.2.1. HC corporate income tax	Territorial systems	Whether digital services could be outside the scope of HC corporate income tax			
5.2.1. HC corporate income tax	FC withholding tax	Whether fees could be classified as royalties, if so, HC foreign tax credit should be available			
5.3.1. FC corporate income tax	Credit for FC withholding tax/indemnities	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	Royalties receivable	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
			<input checked="" type="radio"/> Home country <input type="radio"/> Foreign country	... China (People's Rep.) ▾ Germany ▾
27.2.1. – HC corporate income tax	Share sale	HC tax exemption on gains, as selling company should have been selected ab initio to qualify for the tax exemption		Country Analyses - 7.2.1.5. Capital gains
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

建议网站 ▾ UK in last minute Brexit... ▾

Home Search Tools **Documents (1) ▾** Help

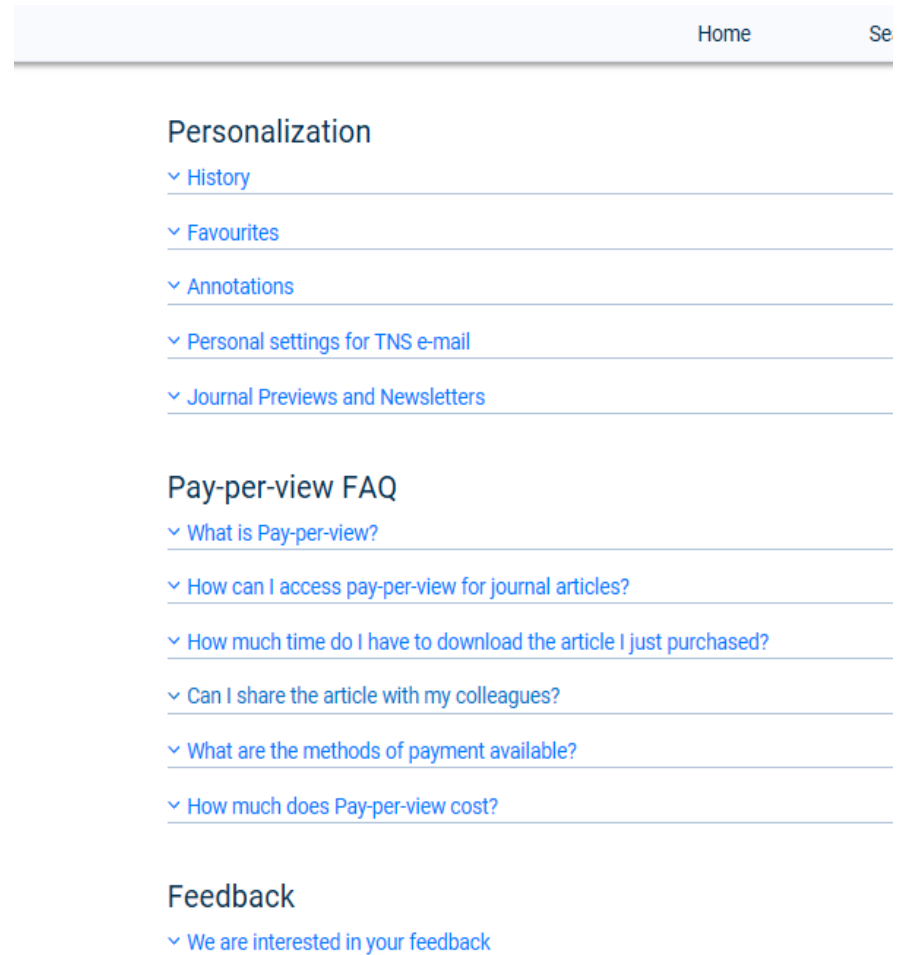
International Tax Structuring - Topical Analyses - 27. Selling the foreign subsidiary (Last Review... Actions ▾

Property	Section	Topic	Check	As: <input checked="" type="radio"/> Home country <input type="radio"/> Foreign country	Foreign country
+ 19. Intergroup IP transfers					
+ 20. International Holding Company					
+ 21. Repatriation of profits					
+ 22. Cross-border assets acquisitions					
+ 23. Cross-border shares 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					
27.3.1. Corporate income tax					
27.3.2. Indirect taxes					
27.4. Summarizing table					
	27.2.1. – HC corporate income tax	Share sale	HC tax exemption of gains, 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	HC: Corporate Taxation - Country Analyses - 7.2.1.5. Capital gains	FC: Topical Analyses - Mergers & Acquisitions - 4.5.2.1. Buyer

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



The screenshot shows a user interface for the IBFD website. At the top right, there are links for 'Home' and 'Se'. Below this, there are several sections of help content, each with a dropdown arrow and a horizontal line underneath:

- Personalization
 - ▼ History
- ▼ Favourites
- ▼ Annotations
- ▼ Personal settings for TNS e-mail
- ▼ Journal Previews and Newsletters

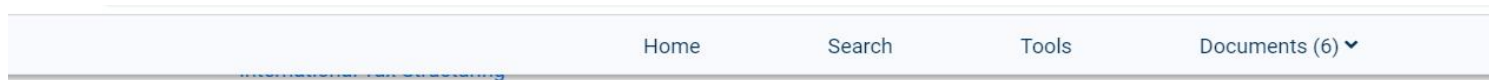
Pay-per-view FAQ

- ▼ 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

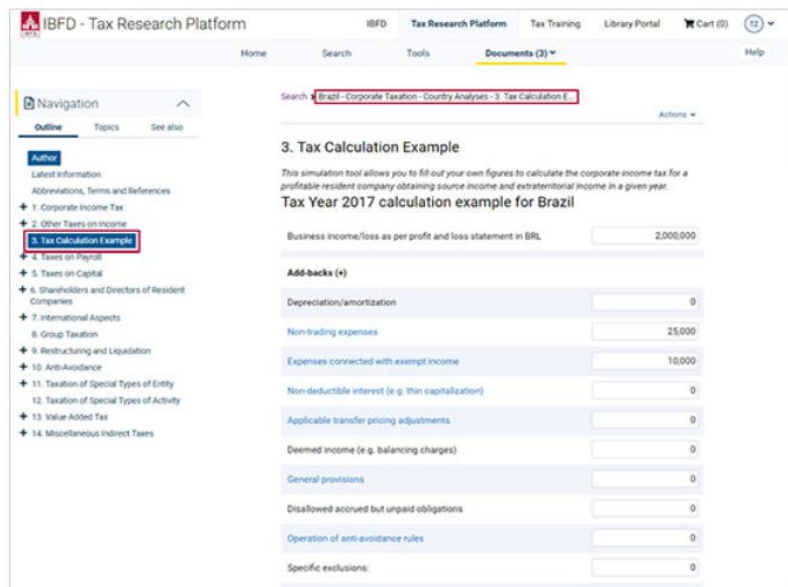
- ▼ We are interested in your feedback

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 (3) Help

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

Search: **Brazil - Corporate Taxation - Country Analyses - 3. Tax Calculation E...**

Actions

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 2017 calculation example for Brazil

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

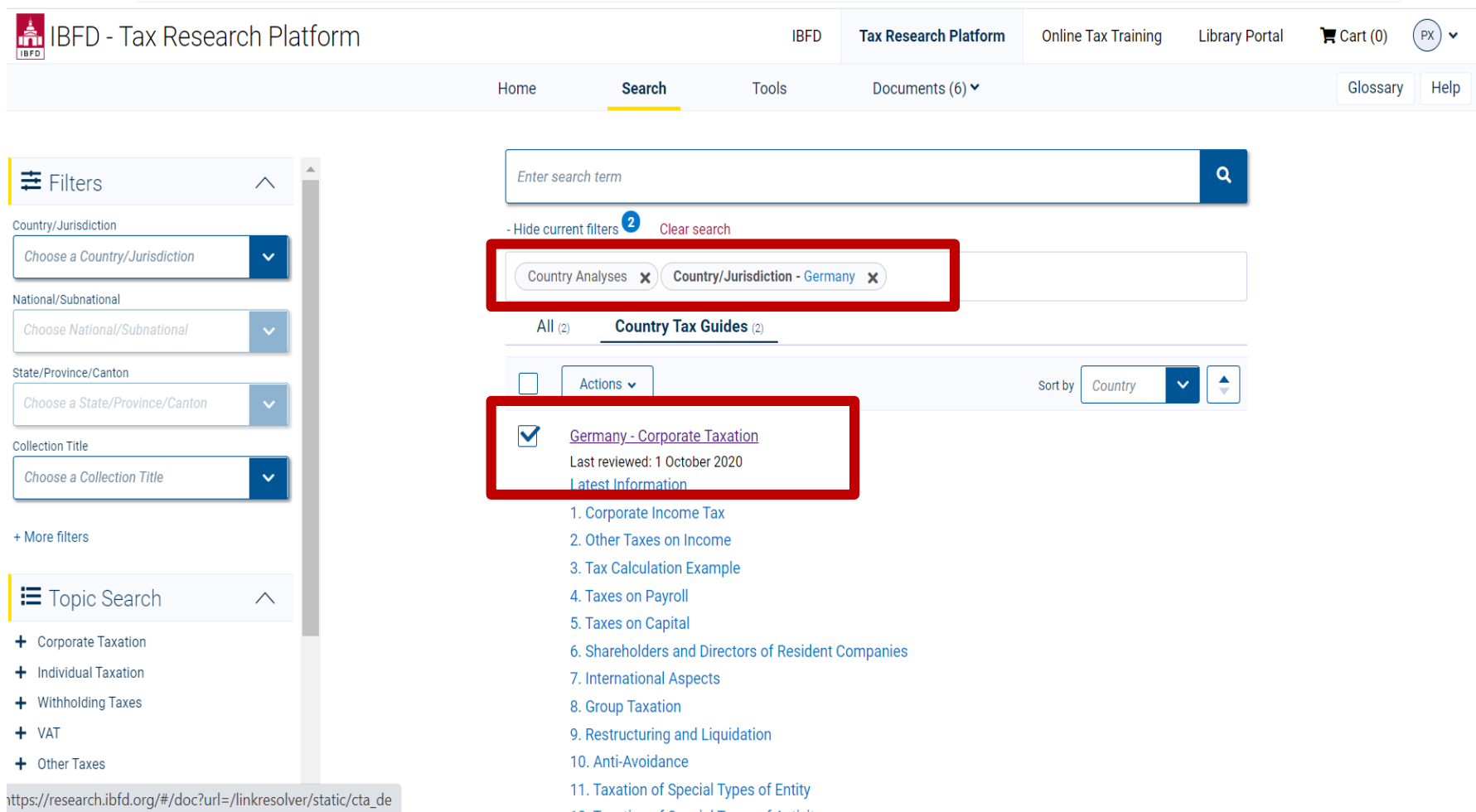
Add-backs (+)

Depreciation/amortization	<input type="text" value="0"/>
Non-trading expenses	<input type="text" value="25,000"/>
Expenses connected with exempt income	<input type="text" value="10,000"/>
Non-deductible interest (e.g. thin capitalization)	<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 accrued 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 selected item is 'Germany - Corporate Taxation', which includes a list of 11 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, Restructuring and Liquidation, Anti-Avoidance, and Taxation of Special Types of Entity.

IBFD - Tax Research Platform

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

Home Search Tools Documents (6) Glossary Help

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

Enter search term

- Hide current filters 2 Clear search

Country Analyses Country/Jurisdiction - Germany

All (2) Country Tax Guides (2)

Sort by Country

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

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

Simultax – 使用模拟计算表格，测算应缴税率

IBFD

Home
Search
Tools
Documents (6) ▾

Glossary
Help

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
- + 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

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

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
<i>Currency converter</i>	
Add-backs (+)	
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

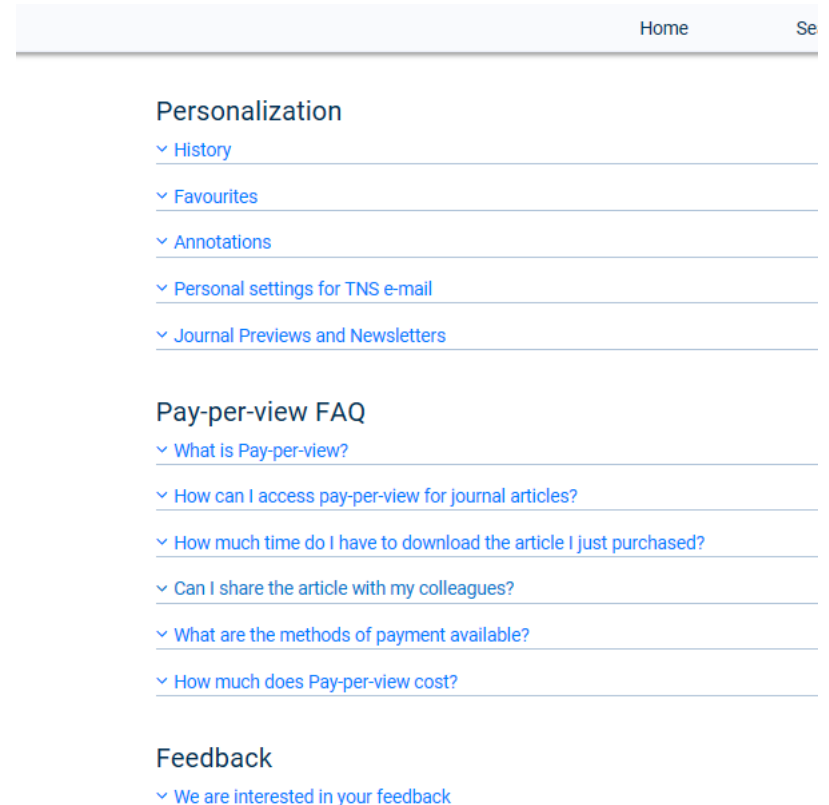
- + 1. Corporate Income Tax
- + 2. Other Taxes on Income
- 3. Tax Calculation Example
- + 4. Taxes on Payroll
- + 5. Taxes on Capital
- + 6. Shareholders and Directors of Resident Companies
- + 7. International Aspects
- + 8. Group Taxation
- + 9. Restructuring and Liquidation
- + 10. Anti-Avoidance
- + 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 (+)		<input type="text" value="100,000"/>
Deductions (-)		<input type="text" value="(100,000)"/>
Taxable income		15,000,006
Federal basic rate	3.50%	525,000.21
Municipal coefficient	400%	2,100,000.84
Municipal tax due		2,100,000.84
Total tax due		3,773,751.79
Effective tax rate		29.83%

* 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



Home Se

Personalization

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

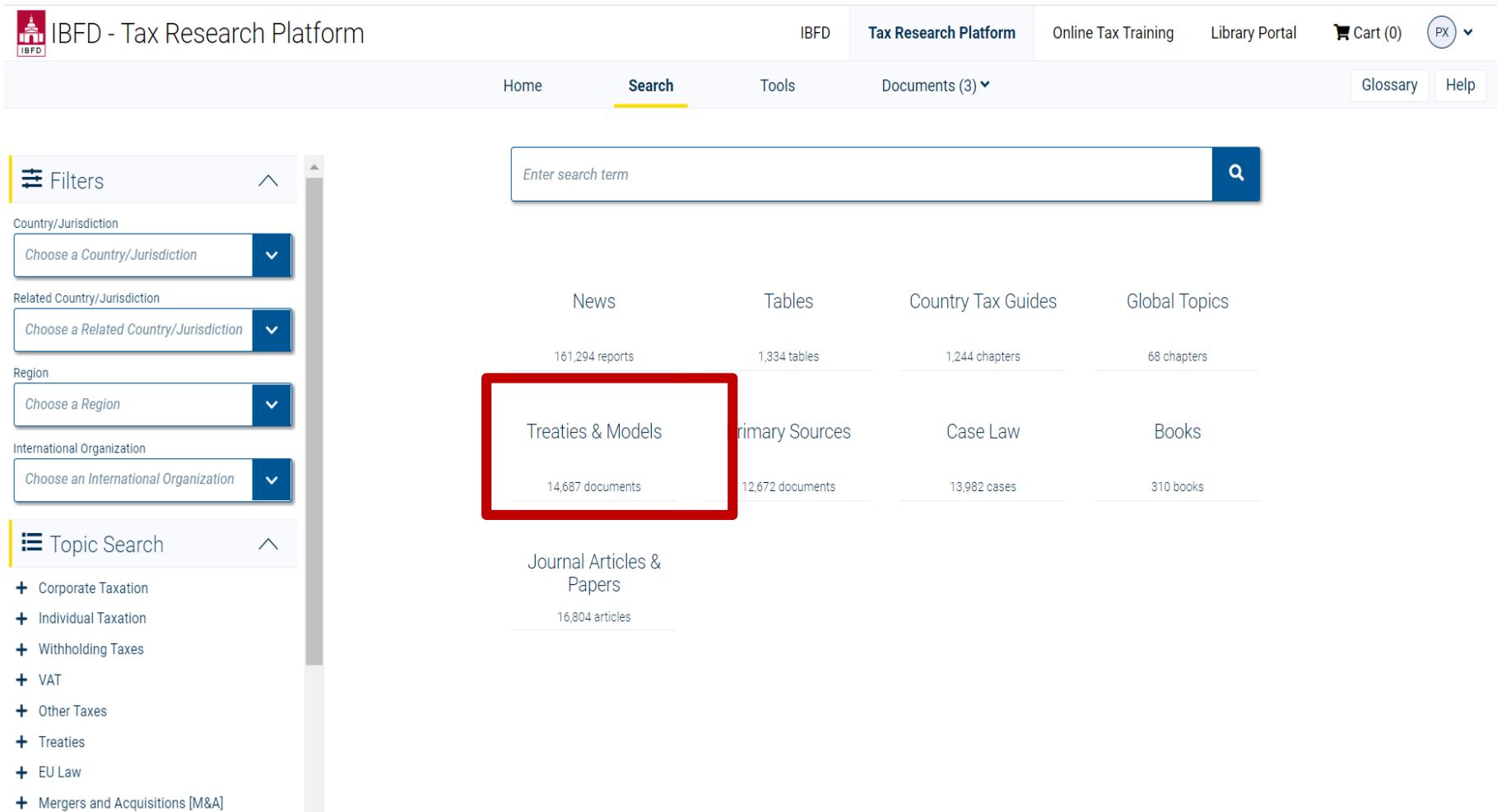
Pay-per-view FAQ

- ▼ [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](#)

Treaty Article Comparison – 点击进入Treaties & Models



The screenshot displays the IBFD Tax Research Platform interface. At the top, the navigation bar includes the IBFD logo, the platform name, and links to 'IBFD', 'Tax Research Platform', 'Online Tax Training', 'Library Portal', 'Cart (0)', and a user profile icon 'PX'. Below this is a secondary navigation bar with 'Home', 'Search' (highlighted), 'Tools', and 'Documents (3)'. On the right side of this bar are 'Glossary' and 'Help' buttons.


On the left side, there is a 'Filters' section with four dropdown menus: 'Country/Jurisdiction', 'Related Country/Jurisdiction', 'Region', and 'International Organization'. Below the filters is a 'Topic Search' section with a list of categories: Corporate Taxation, Individual Taxation, Withholding Taxes, VAT, Other Taxes, Treaties, EU Law, and Mergers and Acquisitions [M&A].

The main content area features a search bar with the placeholder text 'Enter search term' and a magnifying glass icon. Below the search bar is a grid of document categories with their respective counts:

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

The 'Treaties & Models' category is highlighted with a red rectangular box.

Treaty Article Comparison – 点击进入Treaties & Models


IBFD - Tax Research Platform

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

Home
Search
Tools
Documents (3)

Glossary
Help

Filters

Country/Jurisdiction

Choose a Country/Jurisdiction
▼

Related Country/Jurisdiction

Germany
▼

Find Related Country/Jurisdiction
✓

- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece

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

🔍

- Hide current filters 1
Clear search

Country/Jurisdiction - China (People's Rep.)
✕

← Tables (10)
Country Tax Guides (18)
Treaties & Models (410)
Primary Sources (1,485)
Case Law (6)

Actions ▼
Sort by

Countries
▼

List
Treaty Status Monitor

Albania - China (People's Rep.) Income and Capital Tax Treaty (2004) [Chinese text]

Signed: 28 September 2004
Status: In Force
In Force: 28 July 2005
Effective: 1 January 2006

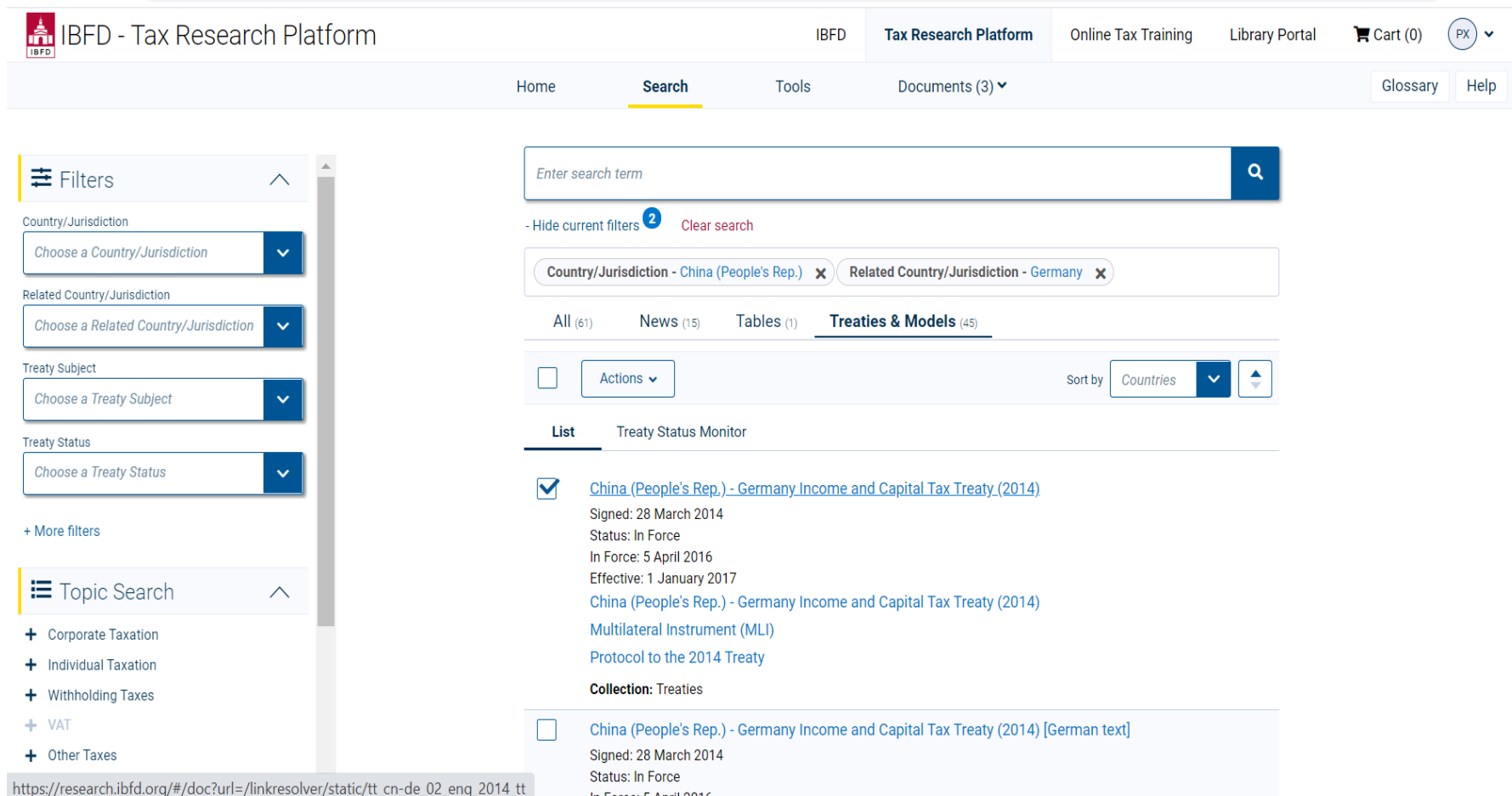
Albania - China (People's Rep.) Income and Capital Tax Treaty (2004)
Multilateral Instrument (MLI)

Collection: Treaties

Albania - China (People's Rep.) Income and Capital Tax Treaty (2004)

Signed: 28 September 2004
Status: In Force
In Force: 28 July 2005
Effective: 1 January 2006

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 IBFD, Tax Research Platform, Online Tax Training, Library Portal, and Cart (0). The main navigation bar has links for Home, Search (highlighted), Tools, and Documents (3). On the right, there are links for Glossary and Help.

The left sidebar contains a 'Filters' section with dropdown menus for Country/Jurisdiction, Related Country/Jurisdiction, Treaty Subject, and Treaty Status. Below this is a 'Topic Search' section with a list of categories: Corporate Taxation, Individual Taxation, Withholding Taxes, VAT, and Other Taxes.

The main content area features a search bar with the placeholder 'Enter search term'. Below the search bar, there are filter tags for 'Country/Jurisdiction - China (People's Rep.)' and 'Related Country/Jurisdiction - Germany'. The results are categorized by 'All (61)', 'News (15)', 'Tables (1)', and 'Treaties & Models (45)'. A 'Sort by' dropdown is set to 'Countries'. The results list includes:

- [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_tt

Treaty Article Comparison – 点击进入协定文件

IBFD - Tax Research Platform IBFD **Tax Research Platform** [Online Tax Training](#) [Library Portal](#) [Cart \(0\)](#) [PX](#)

[Home](#) [Search](#) [Tools](#) **[Documents \(4\)](#)** [Glossary](#) [Help](#)

Navigation ^

Outline [Topics](#) [See also](#)

+ Treaty (2014)
Multilateral Instrument (MLI)
Protocol to the 2014 Treaty

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

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

(2014)



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 navigation menu on the left includes 'Outline', 'Topics', 'Language Versions', and 'Models'. The 'See also' link is highlighted in red. The main content area shows the title 'China (People's Rep.) - Germany Income and Capital Tax Treaty (2014)' with the flags of China and Germany. Below the title, the status and key dates are listed:

- 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

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


IBFD - Tax Research Platform

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

Home Search Tools Documents (5) Glossary Help

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


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



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.

Navigation OECD Income and Capital Model Convention and Commentary (Condensed Version) (2017)

OECD Income and Capital Model Convention and Commentary (Condensed Version)



Status: Not Applicable
Date: 21 November 2017.
Note 1:
Data © OECD, 1992, 1994, 1995, 1997, 2000, 2003, 2005, 2008, 2010, 2014, 2017.
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



IBFD, Your Portal to Cross-Border Tax Expertise

www.ibfd.org

感谢关注！ 欢迎联系！

谢品达 区域运营经理 – 大陆/中华台北/韩国

手机: +86-18901183806

电话: +86 (10) 5907 1286 (带传真)

邮箱: p.xie@ibfd.org

网址: www.ibfd.org

IBFD微信公众号



Visit us at www.ibfd.org