

verFides group

GERMANY TAX TABLES 2018

Taxes on business profits

Income Tax flat rate (including 5.5% surcharge)	15.825%
Trade Tax (subject to multiplier*)	3.50%

*Varies by municipality, with minimum multiplier of 200% (equal to 7% minimum trade tax)

	Multiplier*	Tax Rate
Business Tax Multipliers:		
Berlin	410%	14.35%
Frankfurt	460%	16.10%
Hamburg	470%	16.45%
Munich	490%	17.15%

Annual Real Estate Tax

Levied by municipalities on the fiscal value of property at a rate between 1.5% and 2.3%

Value Added Tax

Standard rate	19%
Reduced rate	7%

Property Transfer Tax

Tax on acquisition of property	3.5% - 6.5%
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Withholding Rates (Non-Treaty)

Dividends (including 5.5% surcharge)	26.38%
Interest (including 5.5% surcharge)*	26.38%
Royalties (including 5.5% surcharge)	15.83%

* on certain interest payments only