

Corporation tax statistics

Aim of the statistics: Corporation tax statistics supplies essential information about the volume of this tax, the tax burden of the individual enterprises as well as about the mode of functioning of the existing tax system in general. Only because of these statistical data is it possible to properly calculate the effects of planned tax law amendments for the tax authorities and on the level of taxpayers. Tax statistics are absolutely indispensable for the advancement of the fiscal system.

Periodicity: Triennial (1998, 2001, 2004, etc.)

Regional classification: By Land, more detailed breakdown by Kreise and municipalities available from statistical offices of the Länder.

Reporting period: Calendar year

Survey population: All corporation tax assessments. The corporation tax is a particular kind of income tax for legal persons, other associations of individuals and estates. The tax basis is the income the corporation has earned in the reporting year, taking account of the income and corporation tax law.

Survey method: Secondary survey: Usually the relevant survey characteristics are extracted from assessment notices of the fiscal administration direct on media suited for automated processing, therefore corporation tax data are made available for statistical processing in a cost and time saving way. In 2001 the number of enterprises subject to corporation tax was about 500,000.

Survey characteristics: Earnings; income; taxable income; special relief; corporation tax with the data determined in the taxation procedure; company seat; legal form; integrated group of companies; branch of economic activity; type of tax liability

Legal bases:

EU legal basis: -

National legal basis: Art. 1 and 2 Para. 3 of tax statistics law (StStatG) of 11 October 1995, amended by Art. 18 of the law of 20 December 2007.

Subject-related breakdown: German Classification of Economic Activities (WZ), edition 2003 (WZ 2003) (version for tax statistics)