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By PwC Deutschland | 06 October 2025

Tax & Legal Newsflash – Developments in German Minimum Tax Reporting

On September 29, 2025, the German Federal Ministry of Finance (BMF) released a draft regulation regarding the structure and exchange of the Globe Information Return (GIR) as outlined in Section 75 MinStG. The regulation aims to transpose the OECD January 2025 guidance regarding the GIR into German law by standardizing reporting procedures and introducing transition-al simplifications. It also clarifies the role of the Federal Central Tax Office (BZSt) as the competent authority and secures the automatic exchange of information.

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