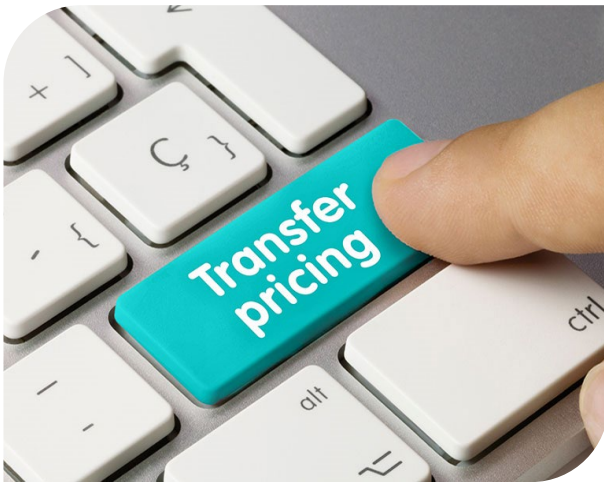


What needs to be borne in mind with a Group Carrier Notification?

Section 3 of the Minimum Tax Act [Mindeststeuergesetz (MinStG)] regulates the legal requirements for the Group Carrier Notification and determines which information must be reported and which duties are to be fulfilled in Germany.



Pillar 2 guidelines

The German Federal Government continues to implement the requirements of Pillar 2 of the OECD within the framework of § 3 of the Minimum Tax Act.

In this context, we would like to draw your attention to the upcoming deadline for the Group Carrier Notification on the 28th of February 2025.

Who Is Required to Report?

In Germany, any multinational corporate group that has at least one business unit in the country is obligated to submit a Group Carrier Notification.

The specific requirements are as follows:

1. A multinational corporate group has at least one legal entity in Germany.
2. The consolidated revenue of the multinational corporate group amounts to least EUR 750 million in at least two of the last four years.
3. The entity is part of a multinational corporate group.

What is a Group Carrier?

The Group Carrier in Germany is typically the ultimate German parent entity or the most significant German subsidiary of the multinational corporate group that has a legal presence in Germany.

What is to be done?

“The clock is ticking”: If the above conditions apply, the Group Carrier in Germany must be identified, and the required data must be reported to the German Federal Central Tax Office [Bundeszentralamt für Steuern (BZSt)] by February 28, 2025, at the latest.

Based on our experience, we strongly recommend ensuring that all required information is available and properly coordinated at an early stage.

Our recommendation

To mitigate the risk of penalty fines or potentially significant tax estimates, we recommend taking the following steps now:

- Review your company’s reporting obligations.
- Determine the German Group Carrier in a timely manner.

Do you have questions on this topic?

We are happy to support you in fulfilling your compliance obligations. Please do not hesitate to contact us if you have any questions. Simply contact our experts for a no-obligation consultation:

Contact person

Henning Straeter

Partner | Head of Transfer Pricing

P: +49 211 17170-463

E: henning.straeter@nexia.de

Levin Flascha

Associate | Transfer Pricing

T: +49 211 17170-350

E: levin.flascha@nexia.de

You can also visit us on



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Henning Straeter
c/o Nexia GmbH
Wirtschaftsprüfungsgesellschaft
Steuerberatungsgesellschaft
Georg-Glock-Straße 4
40474 Düsseldorf

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