

**Steuerliche Präferenzregelungen im Sinne des
§ 138e Abs. 1 Nr. 3 Buchst. e) Doppelbuchst. bb) AO
und
nichtkooperierende Steuerhoheitsgebiete im Sinne des
§ 138e Abs. 2 Nr. 1 Buchst. a Doppelbuchst. bb) AO**

(Stand: 23. Oktober 2023)

I. Präferenzregelungen

Als Indiz für das Vorliegen einer steuerlichen Präferenzregelung im Sinne des § 138e Abs. 1 Nr. 3 Buchst. e) Doppelbuchst. bb) AO kann die folgende Übersicht herangezogen werden¹:

Jurisdiktion	Präferenzregime
Albanien	Industries incentive (software production / development)
Andorra	Special regime for exploitation of certain intangibles
Andorra	Intercompany and financing regime
Andorra	Companies involved in international trade
Andorra	Holding company regime
Antigua und Barbuda	International business corporations
Antigua und Barbuda	International banking
Antigua und Barbuda	Tonnage tax regime
Argentinien	Promotional regime for software industry
Aruba	Free zone
Aruba	Exempt company
Aruba	Shipping and aviation
Aruba	Imputation payment company
Aruba	Investment promotion
Aruba	San Nicolas
Australien	Conduit foreign income
Australien	Offshore banking unit
Australien	R&D Tax Credit
Barbados	International business companies

¹ Vgl. u.a. Ergebnisse der Prüfungen des Forum on Harmful Tax Practices (FHTP) der Organisation für wirtschaftliche Zusammenarbeit und Entwicklung (OECD) (jeweils aktueller Stand unter: <https://www.oecd.org/tax/beps/harmful-tax-practices-peer-review-results-on-preferential-regimes.pdf>).

Jurisdiktion	Präferenzregime
Barbados	International societies with restricted liability
Barbados	International financial services
Barbados	International trusts
Barbados	Exempt insurance
Barbados	Insurance regime
Barbados	Qualifying insurance companies
Barbados	Fiscal incentives act
Barbados	Shipping regime
Barbados	Credit for foreign currency earnings / Credit for overseas project or services
Belgien	Deduction for innovation income
Belgien	Tonnage tax regime
Belize	International business companies
Botsuana	International financial services company
Brasilien	PADIS – Semiconductors industry
Brunei Darussalam	Investment incentives regime
Bulgarien	Tonnage tax regime
Chile	Business platform regime
Cookinseln	International companies
Cookinseln	Captive insurance
Cookinseln	International banking
Cookinseln	International insurance companies
Cookinseln	Development investment incentives
Cookinseln	Incentive for certain public works

Jurisdiktion	Präferenzregime
Costa Rica	Free trade zone
Curaçao	Innovation box
Curaçao	Curaçao investment company
Curaçao	Export facility
Curaçao	E-Zone
Curaçao	Qualifying activities regime
Dänemark	Tonnage tax regime
Dominica	International business companies
Dominica	Offshore banking
Dominikanische Republik	Border development
Dominikanische Republik	Free trade zones
Dominikanische Republik	Logistics centres
Estland	Tonnage tax regime
Finnland	Tonnage tax regime
Frankreich	Reduced corporation tax rate on IP income
Frankreich	Patent Box
Frankreich	Tonnage tax regime
Gabun	Special economic zone
Georgia	International financial company
Georgia	International company
Georgia	Free industrial zone
Georgia	Special trade company
Georgia	Virtual zone person
Griechenland	Offshore engineering and construction

Jurisdiktion	Präferenzregime
Griechenland	Tax patent incentives
Griechenland	Tonnage tax regime
Honduras	Employment and economic development zones (ZEDE)
Hong Kong (China)	Profits tax concession for carried interest
Hong Kong (China)	Profits tax concession for aircraft lessors and aircraft leasing managers
Hong Kong (China)	Profits tax concession for corporate treasury centres
Hong Kong (China)	Profits tax concession for ship lessors and ship leasing managers
Hong Kong (China)	Profits tax concession for captive insurers
Hong Kong (China)	Profits tax concession for professional reinsurers
Hong Kong (China)	Profits tax exemptions for ship operators
Hong Kong (China)	Profits tax concession for specified insurers and licensed insurance broker companies
Indien	Deductions in respect of certain incomes of offshore banking units and international financial services centre
Indien	Special provisions in respect of newly established units in special economic zones
Indien	Special provisions relating to income of shipping companies – Tonnage tax scheme
Indien	Taxation of profit and gains of life insurance business
Indien	Tax on income from patent
Indonesien	Investment allowance regime
Indonesien	Public / listed company regime
Indonesien	Special economic zone regime
Indonesien	Tax holiday regime
Irland	Knowledge development box

Jurisdiktion	Präferenzregime
Irland	Tonnage tax regime
Israel	Amended preferred enterprise regime
Israel	Preferred technological enterprise regime
Italien	Taxation of income from intangible assets
Italien	R&D Tax Credit Development expenses
Italien	IP-Box
Italien	Tonnage tax regime
Jamaika	Special economic zones
Japan	Measures for the promotion of research and development
Japan	Special zones for international competitiveness development
Japan	Tonnage tax regime
Jordanien	Aqaba special economic zone
Jordanien	Development zone
Jordanien	Free trade zones
Kanada	Life insurance business
Kanada	International banking centres
Kap Verde	International financial institution
Kap Verde	International shipping
Kap Verde	Incentive for internationalization
Kap Verde	International business centre
Kap Verde	Maio special economic zone
Kasachstan	Special economic zones
Kasachstan	Astana international financial centre
Katar	Free zone areas

Jurisdiktion	Präferenzregime
Katar	Free zone at science & technology park
Katar	Qatar financial centre (QFC)
Kenia	Special economic zone
Kenia	Export processing zone
Kolumbien	Software regime
Kolumbien	Foreign portfolio investment
Korea, Republik	Special taxation for transfer, acquisition, etc. of technology
Korea, Republik	Foreign investment zone
Korea, Republik	Free economic zone / free trade zone
Korea, Republik	Tonnage tax regime
Kroatien	Tonnage tax regime
Lettland	Shipping taxation regime
Lettland	Special economic zones
Liberia	Shipping regime
Liechtenstein	IP box
Litauen	Large scale investment projects
Litauen	IP regime
Litauen	Free economic zone taxation regime
Litauen	Tonnage tax regime
Luxemburg	Partial exemption for income/gains derived from certain IP rights
Luxemburg	Investment company in risk capital (Société d'investissement en capital à risque)
Luxemburg	Private asset management company (Société de gestion de patrimoine familial)

Jurisdiktion	Präferenzregime
Luxemburg	IP regime
Macau (China)	Macau offshore institution
Malaysia	Biotechnology industry
Malaysia	MSC Malaysia
Malaysia	Pioneer status – High technology
Malaysia	Principal hub
Malaysia	Labuan leasing
Malaysia	Treasury management centre
Malaysia	Labuan leasing
Malaysia	Reinsurance and retakeful business
Malaysia	Approved service projects
Malaysia	Green technology services
Malaysia	Malaysian international trading company
Malaysia	Special economic regions
Malaysia	Foreign fund management
Malaysia	International currency business unit
Malaysia	Pioneer status – Contract R&D
Malediven	Reduced tax rates on profits sourced outside Maldives
Malta	Patent box
Malta	Patent box deduction rules
Malta	Tonnage tax regime
Malta	Investment tax credits
Marokko	Casablanca finance city
Marokko	Banks and holding companies in offshore zones

Jurisdiktion	Präferenzregime
Marokko	Export societies
Marokko	Free trade zones
Mauritius	Innovation box
Mauritius	Global business license 1
Mauritius	Global business license 2
Mauritius	Global headquarters administration regime
Mauritius	Global treasury activities
Mauritius	Banks holding a banking licence under the Banking Act 2004
Mauritius	Banks holding a banking licence under the Banking Act 2004 ('Segment B banking')
Mauritius	Captive insurance
Mauritius	Investment banking
Mauritius	Freeport zone
Mauritius	Shipping regime
Mauritius	Partial exemption system
Mauritius	Foundations
Mauritius	Trusts
Mongolei	Free trade zones
Montserrat	International business companies
Niederlande	Innovation box
Niederlande	Tonnage tax regime
Nigeria	Free trade zones
Nordmazedonien	Technological industrial development zone
Norwegen	Tonnage tax regime

Jurisdiktion	Präferenzregime
Oman	Free zone areas
Pakistan	Export regime on IT
Panama	City of knowledge technical zone
Panama	General IP regime
Panama	Multinational headquarters
Panama	Colon free zone
Panama	Panama-Pacifico special economic zone
Panama	Shipping regime
Paraguay	Investment of capital from abroad
Paraguay	Free zone
Paraguay	Investment guarantee
Peru	Special economic zone 1 (Ceticos / ZED)
Peru	Special economic zone 2 (Zofratacna)
Philippinen	Regional operating headquarters
Philippinen	Regional or area headquarters
Philippinen	Tax relief for PEZA (Philippines Economic Zone Authority) registered companies
Polen	IP box
Polen	Special Economic Zone (SEZ)
Polen	Free Economic Zone
Polen	Tonnage tax regime
Portugal	Partial exemption for income from certain intangible property
Portugal	Tonnage tax regime
Puerto Rico	Industrial Tax Exemption

Jurisdiktion	Präferenzregime
San Marino	IP regime provided by law no. 102/2004
San Marino	IP regime
San Marino	New companies regime (IP part of the regime)
San Marino	New companies regime provided by art. 73, law no. 166/2013
San Marino	Regime for high-tech start-up companies under law no. 71/2013 and delegated decree no. 116/2014
San Marino	Financing regime provided by law no. 102/2004
San Marino	High innovative enterprise regime
Sankt Kitts und Nevis	Companies act
Sankt Kitts und Nevis	Nevis business corporation
Sankt Kitts und Nevis	Nevis LLC
Sankt Kitts und Nevis	Fiscal incentives act
Sankt Lucia	International business company
Sankt Lucia	International partnership
Sankt Lucia	International trust
Sankt Vincent und die Grenadinen	International business companies
Sankt Vincent und die Grenadinen	International trusts
Schweden	Tonnage tax regime
Schweiz (Bundesebene)	Commissionaire ruling regime
Schweiz (Bundesebene)	Newly established or re-designed enterprises
Schweiz (Kantonebene)	Patent box

Jurisdiktion	Präferenzregime
Schweiz (Kantonebene)	Auxiliary company regime (previously referred to as domiciliary company regime)
Schweiz (Kantonebene)	Holding company regime
Schweiz (Kantonebene)	Mixed company regime
Schweiz; Kanton Nidwalden	Licence box
Serbien	Investment incentives regime
Seychellen	Companies special license
Seychellen	International business companies
Seychellen	International trade zone
Seychellen	Fund administration business
Seychellen	Non-domestic insurance business
Seychellen	Offshore banking
Seychellen	Reinsurance business
Seychellen	Securities businesses under the securities act
Seychellen	International trade zone
Singapur	IP development incentive
Singapur	Development and expansion incentive - services
Singapur	Pioneer service company
Singapur	Aircraft leasing scheme
Singapur	Finance and treasury centre
Singapur	Financial sector incentive
Singapur	Insurance business development

Jurisdiktion	Präferenzregime
Singapur	Global trader programme
Singapur	Maritime sector incentive
Singapur	DEI-Legal services
Singapur	International growth scheme
Sint Maarten	Tax exempt company
Slowakei	Patent box
Slowenien	Tonnage tax regime
Spanien	Partial exemption for income from certain intangible assets (Federal regime)
Spanien	Partial exemption for income from certain intangible assets (Basque country)
Spanien	Partial exemption for income from certain intangible assets (Navarra)
Spanien	Tonnage tax regime
Spanien	ZEC (Zona Especial de Canarias)
Südafrika	Exemption of income in respect of ships used in international shipping
Südafrika	Headquarter company
Südafrika	Tonnage tax regime
Thailand	International business centre
Thailand	International headquarters and treasury centre
Thailand	Regional operating headquarters 1
Thailand	Regional operating headquarters 2
Thailand	International banking facilities
Thailand	International trade centre
Trinidad und Tobago	Free trade zones

Jurisdiktion	Präferenzregime
Tschechien	Tax credit based on Act No. 72/2000 of the Investment Incentive Act
Tunesien	Offshore banking
Tunesien	Export regime
Tunesien	Tax exemption for new company assets
Türkei	Technology development zones regime
Türkei	Shipping regime
Türkei	5/B regime
Türkei	Regional headquarters / regional management centre
Ungarn	IP regime for royalties and capital gains
Uruguay	Benefits under law 16.906 for biotechnology
Uruguay	Benefits under lit S art. 52 for biotechnology and for software
Uruguay	Free zone areas
Uruguay	Shared service centre
Uruguay	Financial company reorganisation
Uruguay	Tax system according to the source principle
USA	Foreign-derived intangible income (FDII)
USA	Credit for Increasing Research Activities
USA	Tonnage tax regime
Vereinigte Arabische Emirate Abu Dhabi, Adschman, Dubai, Fudschaira, Ra's al-Chaima, Schardscha und Umm al-Qaiwain	Free zone areas
Vereinigtes Königreich	Patent box

Jurisdiktion	Präferenzregime
Vereinigtes Königreich	R&D Expenditure Credit
Vereinigtes Königreich	Tonnage tax regime
Vietnam	IP benefits (transfer of technology)
Vietnam	Export processing zone
Vietnam	Disadvantaged areas
Vietnam	Economic zones
Vietnam	Industrial parks/zones
Vietnam	Software production
Volksrepublik China	Reduced rate for high & new tech enterprises
Volksrepublik China	Reduced rate for advanced technology services enterprises
Volksrepublik China	Reduced rate for Payment to Chinese Western Region Entity
Volksrepublik China	Tonnage tax regime
Zypern	Tonnage tax regime

II. Nichtkooperierende Steuerhoheitsgebiete

Nichtkooperierende Steuerhoheitsgebiete im Sinne des § 138e Abs. 2 Nr. 1 Buchst. a Doppelbuchst. bb) AO können Staaten und Gebiete sein, die die Transparenzstandards der Organisation für wirtschaftliche Zusammenarbeit und Entwicklung (OECD) nicht erfüllen oder die durch die Mitgliedstaaten der Europäischen Union (EU) als nicht kooperierend eingestuft werden.

1. Derzeit kann bei den nachfolgend genannten Steuerhoheitsgebieten davon ausgegangen werden, dass die Transparenzstandards der OECD nicht erfüllt werden²:

Anguilla

Niue

Sint Maarten

Trinidad und Tobago

2. Die Steuerhoheitsgebiete der folgenden Liste wurden von den Mitgliedstaaten der EU als nicht kooperierende Hoheitsgebiete für Steuerzwecke eingestuft (Stand: 23. Oktober 2023)³:

Amerikanisch-Samoa

Amerikanische Jungferninseln

Anguilla

Antigua und Barbuda

Bahamas

Belize

Fidschi

Guam

Palau

Panama

Russische Föderation

Samoa

Seychellen

Trinidad und Tobago

Turks- und Caicosinseln

Vanuatu

² Geht zurück auf <http://www.oecd.org/g20/topics/international-taxation/oecd-secretary-general-tax-report-g20-finance-ministers-indonesia-july-2022.pdf>, S. 11.

³ Vgl. https://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=OJ:C_202300437&qid=1704731082104