

German	English	Comments
Abgabenordnung, "AO"	General Tax Code	
Betriebsstätte	permanent establishment	
Bewertungsgesetz	German Valuation Act	
Einführumsatzsteuer	import VAT	
Einheitswert	(uniform) assessed value	the value used as the assessment basis for more than one type of tax
Einkommensteuer	personal income tax	
Einkommensteuergesetz	German Personal Income Tax Act	
Erbschaft- und Schenkungsteuer	inheritance and gift tax	
Erbschaftsteuergesetz	(Gift and) Inheritance Tax Act	
ermäßigter Steuersatz	reduced tax rate	
Finanzgerichtsordnung	Tax Court Procedural Code	
Finanzverwaltungsgesetz	Fiscal Administration Act	
Gegenfinanzierung	make up lost revenue	measures taken by the government to increase tax revenues to compensate for decreases in tax revenues due to reductions in tax rates, increases in tax credits or allowances, etc.
gemeiner Wert	(presumed) fair market value	the presumed selling price that could be attained in a normal business transaction
Gewerbeertrag	trade income	
Gewerbesteuer	(municipal) trade tax	
Gewerbesteuergesetz	German (Municipal) Trade Tax Act	
Grunderwerbsteuergesetz	Real Property Transfer (Acquisition) Tax Act	
Grundgesetz	Basic Law	
Grundsteuergesetz	Real Property Tax Act	
handelrechtliches Ergebnis	accounting profit/income	
Handelsbilanz	financial accounts	
Hebesatz	local multiplier	
Hinzurechnungen	add-backs	
Jahressteuergesetz	Annual Tax Act	

Kapitalertragsteuer	investment income tax/withholding tax	
Körperschaftsteuer	corporate income tax	
Körperschaftsteuergesetz	German Corporate Income Tax Act	
Kürzungen	deductions	
Lohnsteuer	payroll tax	
Maßgeblichkeit(sprinzip)	financial accounting determines tax accounting	
Organgesellschaft	consolidated tax group subsidiary/controlled company	
Organschaft	consolidated tax group/fiscal unit	
Organschaftsverhältnis(se)	consolidated tax group relationship(s)	
Organträger	consolidated tax group parent	controlling company / parent company / dominant enterprise
Solidaritätszuschlag	solidarity surcharge	
Steuerbemessungsgrundlage	tax assessment base	
Steuerbescheid	tax assessment (notice)	
Steuerbilanz	tax accounts	
Steuerbilanzwert	taxable value/value for tax purposes	the value used by a taxpayer when determining the taxpayer's profit pursuant to § 4 (1) or § 5 EstG
Steuererklärung	tax return	
Steermessbetrag	trade tax base amount	
Steermesszahl	basic tax rate	
steuerrechtliches Ergebnis	taxable profit/income	
Teilwert	current/allocable tax value	the amount that an owner of an entire business would allocate to an individual asset when determining the total purchase price of the business
Teilwertverfahren	present value computed using the German entry age normal method	
umgekehrte Maßgeblichkeit	tax dictates financial accounting	
Umsatzsteuer	value added tax	
Umsatzsteuer	value added tax	
Umsatzsteuergesetz	German Value Added Tax Act	
Umwandlungssteuergesetz	Reorganization Tax Act	
USt-Voranmeldung	VAT return	

Vorsteuer	input tax (credit)	
Zinsabschlag	(final) interest withholding	
Zinsschranke	interest deduction ceiling	aimed at preventing "earnings stripping", i.e., the shifting of taxable income from one tax jurisdiction (with a high tax rate) to another tax jurisdiction (with a lower tax rate)