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By PwC Deutschland | 22. Februar 2024

Growth Opportunities Act: Dispute to continue despite compromise reached by Mediation Committee

In its session of 21 February 2024, the Mediation Committee of the Bundestag and Bundesrat has concluded its negotiations on the Act to Strengthen Growth Opportunities, Investment, and Innovation as well as Tax Simplification and Fairness (Growth Opportunities Act). An amended legislative package was adopted but against the votes of the conservative party CDU/CSU.

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Among others, the so-called climate protection investment premium and the reporting requirements for domestic tax arrangements are no longer included in the compromise.

The Bundestag and Bundesrat must now approve the amendments reached. As the compromise was reached without the consent of the CDU/CSU, a further rejection by the Bundesrat (in its session of March 22, 2024) cannot be ruled out at present.

Schlagwörter

Growth Opportuity Act