

By PwC Deutschland | 20. April 2026

Update: Draft Bill for the “Second Energy Tax Reduction Act”

The Bundestag will vote on the planned reduction in energy taxes on fuels on Thursday 23 April 2026. A special session of the Bundesrat has been convened for 24 April 2026, with the Second Energy Tax Reduction Act as the sole item on the agenda.

Background

The CDU/CSU and SPD parliamentary groups have tabled a draft of the “Second Act Amending the Energy Tax Act to Temporarily Reduce Energy Tax on Fuels” (Second Energy Tax Reduction Act) ([21/5321](#)) in the Bundestag.

With their draft bill, the coalition parliamentary groups aim to reduce energy taxes on petrol and diesel by 14.04 cents per litre. Including the corresponding share of VAT, this would result in a reduction of around 17 cents per litre, according to the draft bill.

Specifically, the reduction in energy tax rates for diesel and petrol is to apply from 1 May 2026 to 30 June 2026.

Update (27 April 2026)

The Act on the Temporary Reduction of Energy Tax on Fuels was passed by the Federal Council at its special session on 24 April 2026.

The Act can now come into force on 1 May 2026, following its signing by the Federal President and publication in the Federal Law Gazette.

Source:

[Website of the Bundestag](#)

Schlagwörter

[fuel](#), [fuel oil duty](#)