

By PwC Deutschland | 12. Juni 2026

# Bundesrat approves amendments to real estate transfer tax legislation

**At the plenary session on 12 June 2026, the Bundesrat unanimously approved amendments to the Tax Consultancy Act that the Bundestag had only passed the previous evening.**

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## **Background**

After a bill that was largely identical in content failed to secure the approval of the Länder in the plenary session on 8 May 2026, the governing parties reintroduced it in the Bundestag – this time, however, without the controversial relief bonus of €1,000 for employees, which had still been part of the bill in May.

You can find an overview of the changes [here](#) and [here](#).

## **Entry into force**

The Act can now be signed and promulgated. The majority of the new provisions of the Tax Consultancy Act will come into force on 1 September 2026.

## **Source**

Bundesrat website - "Bundesrat Kompakt"

## **Schlagwörter**

Real Estate, tax consultancy, wage tax