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By PwC Deutschland | 15 December 2023

UPDATE: Update: Bundesrat approves introduction of a global minimum tax

On 10 November 2023, the Bundestag passed the draft bill submitted by the German government on the EU directive on global minimum taxation. The vote was based on a recommendation by the Finance Committee.

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Draft law of the federal government

According to an explanation of the German government, the aim of the law is to implement key elements of international agreements that "counteract harmful tax competition and aggressive tax arrangements and thus contribute to the promotion of tax justice and a level playing field".

The draft law was welcomed by the Bundesrat. In its statement, which the Federal Government forwarded to the Bundestag with the draft law, the Chamber of the Federal States (“Länderkammer”) stated: "With the draft law to implement Council Directive (EU) 2022/2523 to ensure global minimum taxation and other accompanying measures, the Federal Government is fulfilling its obligation under European law,".

However, the Federal States have indicated that they are in favour of examining further simplification measures. For example, the regulations on so-called add-back taxation at international level should be closely considered. In its response, the Federal Government writes that it "strongly" supports simplification measures.

Update (15 December 2023):

At today's session, the Bundesrat approved the law passed by the Bundestag in accordance with Art. 105 (3) of the Constitution. No printed version is available yet.

Keywords

EU-Directive, anti-avoidance, global minimum tax