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By PwC Deutschland | 08 January 2024

Financing for the Future Act introduces SPACs into German law

On 14 December 2023, the Financing for the Future Act (Zukunftsfinanzierungsgesetz, ZuFinG) entered into force. The law contains numerous new features and changes to German stock corporation law, such as the (re-)introduction of dual-class shares and crypto share (for details, see our blog of 8 December 2023). Importantly, the ZuFinG also introduces the so-called "Börsenmantelaktiengesellschaft", which brings in the model of Special Purpose Acquisition Companies (SPACs) into German law.

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Keywords

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