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By PwC Deutschland | 22 March 2024

Bundesrat approves the Mediation Committee compromise on the text of the Growth Opportunities Act

On 22 March 2022, after tough negotiations, the Bundesrat (Federal Council) approved the compromise reached by the Mediation Committee on the text of the Act to Strengthen Growth Opportunities, Investment and Innovation as well as Tax Simplification and Fairness (Growth Opportunities Act).

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The CDU-led Federal States also finally gave their approval to the compromise after the Federal Government issued a protocol declaring further relief. These range from the reduction of bureaucracy for agricultural businesses through changes to tax law to examining potential tax relief for alternative fuels as soon as the EU has set out the legal requirements. However, the Federal Government still intends to stick to the controversial cancellation of subsidies on agricultural diesel. This measure is to be regulated in the Second Budget Financing Act 2024, which the Bundesrat are today considering whether to adopt or to refer to the Mediation Committee.

As the Bundestag had already approved the result of the mediation on 23 February 2024, the Bundesrat's approval now leads to the final adoption of the legislation. You can find a detailed presentation of the conciliation result in our **Link** from 27 February 2024.

Keywords

Growth Opportuity Act, Income Tax Act, trade tax