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By PwC Deutschland | 27 April 2026

The Bundestag passes the Ninth Act Amending the Tax Consultancy Act

On 24 April 2026, the Bundestag passed the Ninth Act Amending the Tax Consultancy Act and Further Tax Legislation, as amended by the Bundestag's Finance Committee.

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For the draft of the Act, see our **Blog of 16 January 2026**.

Nine further amendments from the CDU/CSU and SPD were added to this draft in the Bundestag's Finance Committee, containing, among other things, the following (tax) changes:

- **Introduction of a relief bonus:** Introduction of a temporary tax exemption in Section 3(11d) of the draft Income Tax Act (ITA - Draft) for relief bonuses granted by employers of up to EUR 1,000. The tax exemption is to apply from the date on which the Act comes into force (the day following the date of publication of this amending Act) until 30 June 2027 to benefits (allowances and benefits in kind) granted by the employer in addition to the wages already due. The benefits granted by the employer on a tax-free basis are also exempt from social security contributions.
- **Removal of the time limit on Section 24 of the Real Estate Transfer Tax Act (RETTA)**: Following the entry into force of the Act for the Modernisation of Partnership Law and the associated abolition of the concept of joint ownership ("*Gesamthand*"), there was a risk that transfers of land to or from a partnership would no longer be eligible for the benefits under Sections 5, 6 and 7 of the RETTA from that date onwards. Consequently, the Secondary Market Promotion Act introduced the statutory temporary fiction in Section 24 RETTA, whereby partnerships with legal capacity are deemed to be joint owners for the purposes of land transfer tax and their assets deemed to be joint assets for a period of three years (until 31 December 2026). The time limit on this transitional provision is now to be removed.
- **Extension of the application provision in Section 23(28) RETTA:** (the day following publication) in relation to all amendments to the RETTA provided for in Article 8 of the government draft.
- **Introduction of a so-called third-party participation ban in Section 55a(1) Sentence 2 of the draft Tax Consultancy Act**: Under the proposed provision, only those entities that themselves meet the fundamental requirements imposed on professional tax consultancy firms shall be permitted to hold a shareholder position in such firms.
- **FATCA:** If the reporting German financial institution does not have a US tax identification number for a specified person in the United States of America, then, pursuant to Section 117a(1)(2a) of the Draft General Tax Code, Section 8(3) of the FATCA-USA Implementation Ordinance-Draft the tax identification number or a functional equivalent of each country of residence and the date of birth may alternatively be reported.

Source:

German Bundestag website

Keywords

employment income, real estate transfer tax, relief