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By PwC Deutschland | 03 July 2026

Update: 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.

Update (3 July 2026)

The “Ninth Act Amending Provisions of Tax Advisory Law and Tax Act” was published in the Federal Law Gazette on 2 July 2026.

Source

Bundesrat website - "Bundesrat Kompakt"

Keywords

Real Estate, tax consultancy, wage tax