

Germany

Federal Council Objects to Growth Opportunities Bill

24 November 2023

Report from Andreas Perdelwitz, Principal Associate, IBFD

On 24 November 2023, the Federal Council (*Bundesrat*) refused to approve the bill to strengthen growth opportunities, investment, and innovation as well as tax simplification and tax fairness (*Gesetz zur Stärkung von Wachstumschancen, Investitionen und Innovation sowie Steuervereinfachung und Steuerfairness*), previously approved by the lower house of the German parliament (*Bundestag*) on 17 November 2023. Details of the bill were reported in [Parliament's Lower House Approves Draft Growth Opportunities Bill \(20 November 2023\)](#) and [Ministry of Finance Publishes Draft Growth Opportunities Bill - Direct Tax Measures \(5 September 2023\)](#).

The Federal Council criticized that the parliament's lower house only selectively adopted the numerous amendments proposed by the Federal Council in its detailed statement submitted during the parliamentary debates of the underlying federal government bill. The Federal Council highlighted the need for revision due to the many last-minute additions in the parliament's lower house procedure. However, the Federal Council decided to refer the bill to the mediation committee (*Vermittlungsausschuss*) between the lower house of the German parliament and the Federal Council. This step aims to facilitate changes and seek a compromise.

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