

German Federal Election 2025

Overview of the manifestos

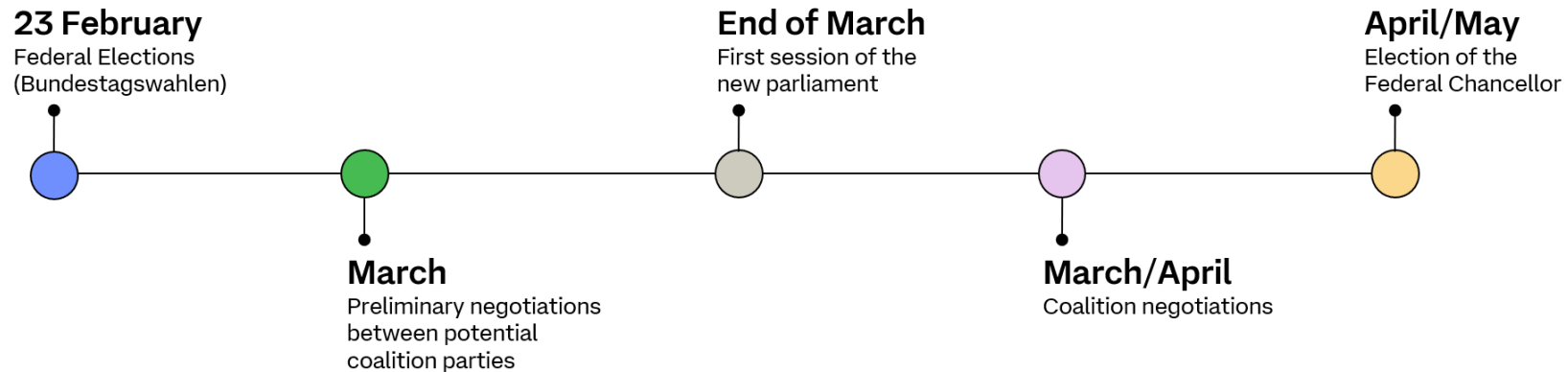
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Key dates for the German federal elections:



On February 23, Germany will elect a new parliament.

In November 2024, the governing coalition of Chancellor Olaf Scholz’s Socialists (SPD) with the Greens (B90/Die Grünen) and Liberals (FDP) collapsed. On 23 February, almost 60 million voters will elect a new federal parliament in snap elections. A change of government with the participation of the Conservatives (CDU) of Chancellor candidate Friedrich Merz seems likely. In addition, a split-off of the Left Party (BSW) will be a new party on the ballot, whilst the right-wing AfD will likely strengthen its role and become the largest opposition party. Irrespective of who wins, a change in the political majorities in Germany is to be expected, impacting European and international politics. Freshfields has the latest developments and positioning in view.

Find more analyses and blog posts on our [Election Supercycle](#)

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This overview considers all parties which, according to current surveys, will be represented in the next 21st Bundestag as parliamentary groups and are also represented in governments at the federal or state levels.

Digital

General Digital Policy

- Create a **Digital Ministry**; **bundle responsibility** for infrastructure, data policy, AI, platforms and digital services, administrative digitisation and IT procurement

- Create a **Digital Ministry** with all responsibilities for administrative digitisation

- **Bundle competences**, responsibilities and budget responsibility **for** quick and comprehensive **digitisation**
- **Promote** interoperability of IT systems of public authorities, enterprises and research facilities

- Create a **digital ministry** by **merging existing departments**, tasked with digitisation of administration

- Define the expansion of **mobile** and **fibre optic networks** as “**overriding public interest**”
- Create a European digital internal market (“**Digital Union**”)
- **European cloud** and European storage and computing capacities
- Stronger **protection** of **SMEs** against **cyber attacks** through increased awareness, tax incentives and convenient financing for cyber security measures

- **Comprehensive fibre optics** and **mobile communications coverage** throughout the country
- Deepen the **European internal market**, including with regard to **digital infrastructure** to promote trade in services
- **Federal Office for Information Security (BSI)** to **become** the **central authority** for cyber and information security

- **Expand fibre optic** and **5G** networks by **accelerating** approvals
- Facilitate alternative publishing methods and **promoting open access**
- Create a European digital internal market (“**Digital Union**”)
- The **state** should use its **market power** as **purchaser** to promote innovative **digital products**, in particular open-source applications and products of start-ups and SME

- Expand **mobile** and **fibre optic networks** as “**overriding public interest**”
- State **support** for expanding fibre optic and mobile networks **only where private-sector** expansion is **not profitable**
- Build up **expertise** in **software** and **hardware** in Europe and Germany, advance the development of **data centres**
- Define details of the **legal framework** for **legal-tech enterprises**

- The **state** must **guarantee fast internet**
- Restore **Europe’s digital sovereignty** against “**US data collectors**”
- Promote **open-source software** to prevent **data loss** to US corporations
- **Oblige** software producers to provide their **products** as open-source when **exiting the market**
- Free **use of cryptographic processes**

CDU/CSU	SPD	B90/Die Grünen	FDP	BSW
<ul style="list-style-type: none"> Germany to become global market leader for secure IT solutions and an attractive location for cyber security companies 		<ul style="list-style-type: none"> Pass a Cyber Security Strengthening Act to strengthen IT infrastructure against attacks, especially from Russia and China Swift and low-bureaucracy implementation of the NIS2 Directive Facilitate digitisation of the economy, the development of digital business models, and the application of AI within enterprises 	<ul style="list-style-type: none"> Strengthen cyber security by reorganising state responsibilities, promote the "security by design" principle, establish liability for security gaps, and introduce vulnerability management Maintain net neutrality through equal treatment of all data packets Right to encryption 	<ul style="list-style-type: none"> No obligation for electronic invoicing or electronic budgeting

Data protection

<ul style="list-style-type: none"> Strengthen citizens' data sovereignty instead of data minimisation and increased use of open data and automated data collection Better public availability of research data Pragmatic implementation of the GDPR, more standardised procedures, protection of contractual freedom with regard to data Reduce duplicate structures for data protection at federal and state levels 	<ul style="list-style-type: none"> Provide for fair handling of data in enterprises according to the rule of law Improve data protection in hate crime cases by preventing the disclosure of home or residence addresses through access to files 	<ul style="list-style-type: none"> Data collaboration has great potential for innovation and productivity; reduce data protection bureaucracy to realise this potential Effective and practical data protection Efficient and uniform implementation of the GDPR, eg to avoid double regulation 	<ul style="list-style-type: none"> Reduce bureaucracy in data protection and build a sustainable data infrastructure Simplified access to research data by enacting a Research Data Act Establish an open and transparent data ecosystem in the insurance sector ("open insurance") Reform "fragmented" data protection supervision; uniform interpretation and application of data protection law by the supervisory authorities 	<ul style="list-style-type: none"> Prohibit the collection and storage of individual behavioural data to stop the path to "total surveillance" No "compulsory measures" such as long privacy statements that are not read, but in respect of which warning letters are sent Data stored as part of credit reports must be deleted after one year General objection to tracking by means of cookies or by other means
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CDU/CSU	SPD	B90/Die Grünen	FDP	BSW
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Data protection

			<ul style="list-style-type: none"> • Amend the Basic Law: Enable the Data Protection Conference to adopt binding resolutions 	
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Artificial intelligence

<ul style="list-style-type: none"> • Manage risks without over-regulation • Low-bureaucracy and innovation-friendly implementation of the AI Act • Strengthen AI in SMEs and science through consulting, sponsorship projects and expansion of computing capacities • Promote and accelerate AI research • Consider the enormous energy demand of AI data centres in the national energy strategy 	<ul style="list-style-type: none"> • Balanced regulation of AI and digital platforms; creation, technology and fair remuneration are on "an equal footing" • Enforce the AI Acts, focusing on bot labelling obligation • Make AI-generated music clearly recognisable • Continue development of the AI strategy, focusing on the development of systemic innovations such as sector-specific AI ecosystems and LLM for medicine, materials research and education 	<ul style="list-style-type: none"> • Use AI to exploit innovation potential while ensuring human rights protection and freedom from discrimination • Low-bureaucracy implementation of the AI Act 	<ul style="list-style-type: none"> • Germany to become one of the strongest locations for AI worldwide • Significantly more innovation-friendly implementation of the AI Act • Opportunities offered by AI to be used in the judicial system without replacing judicial decisions 	
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Further digital projects

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| <ul style="list-style-type: none"> • Develop BundID into (eIDAS-compatible) DeutschlandID incl. personal mailbox • Introduce a Europe-wide valid digital ID function via smartphone • Powers for federal security authorities to conduct source telecommunication surveillance, online searches and AI data analysis • Scientific evaluation of social media use by minors; package of measures regarding health and protection of minors in the media | <ul style="list-style-type: none"> • Nationwide use of eID, introduction of DeutschlandID for use in administrative services • Europe-wide usability and compatibility of DeutschlandID • Police and BKA: AI data analyses, BSI: Quick-freeze procedure and log-in traps • Platform operators should disclose algorithms and check them for discriminatory and manipulative practices • Consistent obligation for platform operators to remove illegal content, e.g. by enforcing the Digital Services Act • Introduce effective options to verify the age of minors on online platforms | <ul style="list-style-type: none"> • Promote BundID • Instruments that protect civil rights such as the quick-freeze procedure; reject baseless data retention and chat monitoring • Oblige major media platforms to take effective action against the dissemination of disinformation • Enact a law to protect against digital violence, combat algorithmic amplification of hate and hate speech • “DigitalPakt Alter” for teaching digital skills to older people | <ul style="list-style-type: none"> • Expansion of digital identity with a digital wallet for ID, driver’s licence and other important documents • Right to encryption in the digital space • No baseless network blocks, chat monitoring, upload filters or data retention; • In favour of court-ordered quick freeze procedures • Digital platforms must protect freedom of expression • Due diligence obligations under the Digital Services Act must not impair this • Digital action plan for senior citizens | <ul style="list-style-type: none"> • Social media law based on Australian model; “banish” mobile phones and tablets from classrooms until the end of elementary school • Right to non-digital participation in public life |
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Europe

Economy and competitiveness

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| <ul style="list-style-type: none"> • “Deal for competitiveness” in Europe through “market-based instruments, openness to technology and trust” • Remove barriers to the cross-border movement of goods and services • Advance EU projects to promote EU competitiveness (IPCEI, European Chips Act) • Modern antitrust and competition law based on the global market for fair competition in Europe | <ul style="list-style-type: none"> • Reform the Multiannual Financial Framework as part of Next Generation EU to focus on policy areas with recognisable European added value • Digital infrastructure for cross-border services to secure and improve jobs in the internal market • European resilience strategy for “de-risking”, effective protection of critical infrastructure and the establishment of key industries | <ul style="list-style-type: none"> • Stronger focus of the next EU financial framework on investments in infrastructure and climate-neutral expansion of the European economy • New revenue from own resources in relation to European instruments mainly in benefitting the EU budget • Joint European bonds, eg within the framework of the European Investment Bank • European digital corporate tax if the USA does not comply with global agreements on the taxation of large digital corporations • Adapt state aid law to fully support the decarbonisation of industry and reduce dependencies on autocracies | <ul style="list-style-type: none"> • No EU debt competence, Next Generation EU as a one-off exception, no European debt union • Comprehensive free trade agreements or sectoral trade agreements depending on the willingness of the partners • Reform cohesion policy by focusing on projects with European added value instead of regional redistribution and structural funding |
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Institutional changes

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| <ul style="list-style-type: none"> • Institutional reforms and reform of working methods for greater capacity to act • Improved coordination within the EU • Closer cooperation with the UK; strengthen the EEA; expand the partnership with the Middle East and North Africa to prevent illegal migration • European defence union through integration of national armies and embedding in NATO structures, better use of existing instruments and creation of a “genuine European security union” • Improve external border protection • More effective defence of the rule of law through consistent application of existing options • Revoke and prevent “German overfulfilment of European law” through “anti-gold plating law” • Reduce “EU bureaucracy” through “EU Forechecking” and “Action Plan for | <ul style="list-style-type: none"> • European treaty reforms • Abolish the unanimity principle for better capacity to act • Use the “Weimar Triangle” (France, Poland, Germany) to stimulate evolution of the EU into a community based on solidarity; form common positions and interests for a globally unified, strong presence • European defence union through a well-positioned defence industry and European arms export policy • Improve protection of external borders while ensuring rule-of-law and humane conditions, strengthen the EP’s monitoring rights with regard to Frontex | <ul style="list-style-type: none"> • Full right of initiative for the European Parliament for legislative projects • Transnational list for elections • Abolish the unanimity principle in all policy areas • “Coalition of the willing” where joint reforms by all member states are not possible • Strengthen Franco-German cooperation and the Weimar Triangle, vision of a federal European Republic with its own constitution • Close cooperation in the EU to strengthen the European pillar of NATO • Reform the rule-of-law procedure under Art. 7 TEU by introducing a qualified majority at all stages of the procedure, introduce the conditionality mechanism in the next EU budget to prevent the financing of autocrats | <ul style="list-style-type: none"> • Institutional reforms such as reducing the size of the Commission, the European Parliament’s right of initiative, qualified majority decisions in the Common Foreign and Security Policy • Better distribution of financial resources in the EU across future tasks (innovation, research, foreign and defence policy) • Close Franco-German cooperation; strengthening formats such as the Weimar Triangle and cooperation with other European partners • Deeper cooperation with UK (especially security and defence) • Strengthening the European pillar of NATO through closer cooperation between EU partners in NATO; action plan to strengthen the EU’s security and defence policy • Expand mandatory pan-European distribution key for protection seekers | <ul style="list-style-type: none"> • No further centralisation of power at the EU Commission, instead shift powers back to the member states • Close cooperation between European states, but no ever-deeper integration towards a European federal state • “Enormous financial and military resources” for supporting Ukraine and “many billions” for “European armaments factories” are “uselessly squandered taxpayers’ money” • No overfulfilment of EU law • Focus on core tasks that member states cannot perform alone (eradicate tax havens, prevent tax-cutting competition and subsidy races, digital sovereignty vis-à-vis Silicon Valley and China) |
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Institutional changes

<p>less bureaucracy in Europe"</p> <ul style="list-style-type: none"> • Emphasise the principle of subsidiarity 	<ul style="list-style-type: none"> • More consistent use and evolution of existing protection instruments in the event of violations of the rule of law (infringement proceedings, withdrawal of voting rights, financial sanctions, independent monitoring body for the use of instruments) 		<p>based on the CEAS and "genuine Frontex update"</p> <ul style="list-style-type: none"> • Strengthen the rule-of-law mechanism by extending the options to freeze EU funds and extend them to violations of all Union values • Strict "gold plating" ban (implement EU directives only 1:1) and reverse existing overregulation • Greater respect for the principle of subsidiarity by the EU and introduce a parliamentary approval requirement for the Federal Government for legislative proposals with high consequential costs 	
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Banking and finance

Germany as a financial centre

<ul style="list-style-type: none"> • Swiftly deepen the Capital Markets Union and strengthen the internal market for financial services 	<ul style="list-style-type: none"> • Drive forward the banking and capital markets union 	<ul style="list-style-type: none"> • Rapidly complete the capital markets and banking union 	<ul style="list-style-type: none"> • Deepen the banking and capital markets union, improve coordinated 	<ul style="list-style-type: none"> • Transform large entities receiving state support into foundation-owned entities
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Banking and finance

Germany as a financial centre

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| <ul style="list-style-type: none"> Germany should become Europe's leading financial centre Expand start-up financing and the future fund, attractive tax conditions for venture capital Create a bureaucracy-reduced start-up protection zone The digital euro must complement cash – not impair financial stability – protect consumer privacy and be free of charge | <ul style="list-style-type: none"> Increase use of “financial transactions” within the meaning of Art. 115 Basic Law for public and private investments | <ul style="list-style-type: none"> Europaweite Angleichung des Vertrags- und Insolvenzrechts für Finanzmarktakteure Alle Geldanlagen des Staates sollen nach Nachhaltigkeitskriterien angelegt werden Booster für Gründer und Start-ups, Fortsetzung der WIN-Initiative für besseren Zugang zu Wagniskapital von jungen innovativen Unternehmen Bundesweite Servicestelle zur Bündelung von Expertise über den Missbrauch von Kryptowährungen | <p>financial supervision, harmonise insolvency law</p> <ul style="list-style-type: none"> Make Germany the land of shareholders: Implement a national financial education strategy Sell state holdings Improve access for women to venture capital funds from state development banks Improve the tax framework for investors in growth companies/start-ups, as proposed in the WIN initiative The digital euro must respect the privacy of users and must not be imposed Welcome cryptocurrencies and digital ledger technologies In favour of the authorisation of crypto ETFs, open to the use of cryptocurrencies as a currency reserve | <ul style="list-style-type: none"> Provide innovative start-ups with “patient” capital Option to pay in cash in public offices, authorities and publicly commissioned entities |
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Banking and finance

Germany as a financial centre

- Expand **BaFin's** range of tasks to include "**financial market promotion**" to better support FinTech and crypto innovations

EU financial regulation

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| <ul style="list-style-type: none"> • Ongoing review of the regulation of the Capital Markets Union for competitiveness in comparison with non-European financial centres • "Most pragmatic possible" evolution of the EU taxonomy • Retain the three-pillar system of private banks, public-sector banks and co-operative banks • Retain fee-based and commission-based advisory services | | <ul style="list-style-type: none"> • Relieve small banks and financial market players of unnecessary bureaucracy • Germany should play a leading role in improving sustainable finance regulation, which should be simplified • Minimum standards and norms for sustainable financial products • Fair and independent financial advice for consumers in financial matters • BaFin to monitor greenwashing of financial products | <ul style="list-style-type: none"> • Financial market regulation with a focus on competitiveness and "level playing field" • Review the proportionality of existing regulations • In favour of abolishing reporting obligations under the Green Deal, expressly EU taxonomy • Reject the introduction of a European Deposit Insurance Scheme (EDIS) • Retain fee and commission-based advice | <ul style="list-style-type: none"> • Prohibit obtaining creditworthiness information for contracts that are not loan agreements • Strengthen consumer protection to prevent discrimination against customers by banks, among others • Expand consumer advice centres into "market watchdogs" |
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Private pension provision

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| <ul style="list-style-type: none"> • “Early-start pension”, the state invests €10 per month per child in a funded retirement savings account, which is taken over from the age of 18 and paid out tax-free on retirement • Introduce mandatory pension provision for otherwise inadequately insured self-employed persons | <ul style="list-style-type: none"> • State support for private pension provision for small and medium income earners only | <ul style="list-style-type: none"> • Introduction of a “citizens’ fund” for private pension provision with state support for low and middle incomes • Increase allowances for small savers and dynamically adjust to inflation | <ul style="list-style-type: none"> • Tax-incentivised retirement savings account, capital investment and reallocations within a custody account are tax-free when reinvested • Freedom of choice for the self-employed when it comes to pension provision; access to subsidised private pension provision should be open to all employees | <ul style="list-style-type: none"> • End the promotion of private pension models, no “speculation” with pensions on the stock market |
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Transport

Automotive industry & e-mobility

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| <ul style="list-style-type: none"> • Reverse the ban on combustion engines • “Openness to technology” to alternative drive systems in addition to e-mobility, eg e-fuels, hydrogen, sustainable biofuels • “Check” the fleet limits, prevent finances | <ul style="list-style-type: none"> • Electromobility as the future of the car, focus of technology for cars undoubtedly on electrification (hydrogen for energy-intensive industries such as steel, e-fuels for shipping and aviation) • New support for private EV purchases through | <ul style="list-style-type: none"> • Competition between combustion engines and electric cars has long since been decided globally in favour of electromobility; from 2035 climate-friendly drivetrains only; sustainable fuels for air and sea transport | <ul style="list-style-type: none"> • Reject the ban on the combustion engine (keep with renewable fuels) and equate renewable fuels to electric and hydrogen mobility in terms of regulation, taxation and funding; “openness to technology” | <ul style="list-style-type: none"> • Revoke the ban on combustion engines, instead promote new drivetrain technologies and alternative fuels as well as economical combustion engines; allow for “efficient mixed technologies” • “Affordable models must be offered in the field of e- |
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Transport

Automotive industry & e-mobility

<ul style="list-style-type: none"> Expand the charging infrastructure for e-mobility Lower transportation costs by reducing the CO₂ price and CO₂ surcharge in the transport industry Evolve freight transport through emission-free freight transport, rail, waterways and new technologies; Reform the professional driver qualification Digital vehicle registration as a uniform nationwide standard 	<p>temporary tax deduction for EVs and leasing models produced in Germany</p> <ul style="list-style-type: none"> Promote commercial use through better depreciation conditions and changes to company car taxation Extend the vehicle tax exemption for EVs until 2035 No finances in connection with CO₂ fleet limits Comprehensively expand the charging infrastructure Promote the procurement of climate-friendly trucks and local buses 	<ul style="list-style-type: none"> “Socially balanced purchase and leasing incentives” for electromobility, but only for production in Europe with high socio-ecological standards State support for people with low and medium incomes when buying an electric car (charging card for refuelling at public charging stations, tax incentives, social leasing programme) Reform the company car privilege with incentives for climate-neutral mobility No weakening of the EU fleet limit value regulation, possible finances to be extended if necessary and used for the ramp-up of e-mobility through European programmes Targeted funding for charging infrastructure 	<ul style="list-style-type: none"> Abolish EU fleet limits, include renewable fuels in fleet limits Demand-oriented and market-based expansion of charging infrastructure “instead of according to rigid state specifications”, including through private investment Digitise driving licences and vehicle documents (digital vehicle registration) 	<p>mobility”; “public leasing” for “environmentally friendly vehicles from European production” including low-consumption combustion engines</p> <ul style="list-style-type: none"> “Charging infrastructure not sufficiently available”
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Transport

Automotive industry & e-mobility

- End “excessive prices at charging stations through strict application of EU law” and strengthen consumer protection

Transport infrastructure

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| <ul style="list-style-type: none"> • Solid financing of infrastructure through long-term financing stability, short-term mobilisation of strong incentives for private investors • Accelerate infrastructure projects, for example through simpler approval procedures and swift official reviews | <ul style="list-style-type: none"> • New federal mobility plan for infrastructure renovation; no privatisation of services of general interest (infrastructure, DB) • National port strategy and modernisation of shipping fleets | <ul style="list-style-type: none"> • Reliable financing and realisation of the fundamental renovation of the transport infrastructure with a Germany fund; develop an integrated federal mobility plan • Acceleration of planning and approval procedures already completed, now consistent implementation and financing | <ul style="list-style-type: none"> • Strengthen “transport mode-related financing cycles” (own revenue for Autobahn GmbH through lorry tolls, opening up to private investment) • Halve planning times for all infrastructure projects and nationwide standardisation | <ul style="list-style-type: none"> • Renovate and expand infrastructure, “more money for road construction and bridge renovation”; “large-scale investment programme” financed by debt brake reform |
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Rail operator and railways

<ul style="list-style-type: none"> • Streamline and reorganise Deutsche Bahn: increase separation of infrastructure and transport sectors for more competition • Main financing of maintenance, expansion and modernisation of the rail network by the federal government • Special focus on cross-border infrastructure 	<ul style="list-style-type: none"> • Preserve Deutsche Bahn as an integrated group under public ownership • Continue development of the general-interest-oriented DB InfraGO infrastructure division and the Group as a whole 	<ul style="list-style-type: none"> • Renovate and expand the dilapidated rail network "at full speed" and "to the extent necessary" • Expand rail freight transport, shift from road transport to rail 	<ul style="list-style-type: none"> • Separate the network from the DB Group and place into an independent limited company under federal ownership and privatise rail operations • Dissolve DB Holding and bundle financing instruments in a rail network fund • Concentrate federal funding on infrastructure • Open up long-distance transport to more competition 	<ul style="list-style-type: none"> • No privatisation of Deutsche Bahn; concentrate on core tasks (local and long-distance transport, freight transport) • Strengthen rail freight transport by reducing track access charges and expanding freight transport capacities
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General transport policies

<ul style="list-style-type: none"> • Conceive individual transport and public transport collectively and with accessibility in mind, complementing bus, train, ship, aeroplane, car, bicycle and pedestrian transportation where it makes sense • Reject a general speed limit for motorways 	<ul style="list-style-type: none"> • Reform road traffic law and "Vision Zero" for better intermodality of means of transport • Joint financing of public transport with federal states and municipalities using federal regionalisation funds • Speed limit of 130 km/h on motorways 	<ul style="list-style-type: none"> • Increase accessibility and road safety through urban redevelopment and the renewal of regulations in line with the "Vision Zero" model (complete avoidance of traffic fatalities) • Bring the catalogue of fines for serious traffic violations up to European standards 	<ul style="list-style-type: none"> • Further simplify road traffic law; approve automated driving systems at all stages of development • Reject a general speed limit on motorways • Strengthen the "automotive cultural heritage" 	<ul style="list-style-type: none"> • "Put an end to hostility towards cars"
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General transport policies

- Maintain **automotive industry as leading industry**, individual mobility as "epitome of freedom", therefore **rejection** of "**anti-car attitude**", driving bans for inner cities, rededication of parking spaces and speed limit (see above)

- "Safety speed limit of 140 km/h on motorways as a general **speed limit**"

Environment

- **No blanket ban on per-fluorinated and polyfluorinated chemicals (PFAS)**, research into substitutes and closed cycles
- Advance the **search for a repository** for nuclear waste in Germany
- **Compensation obligation** for coastal and flood protection measures
- **Compulsory insurance for adverse climatic events**
- Conservation of **species and habitats** through enhancement of protected

- **Urban development funding** for adapting to climate change (greening and unsealing, expansion of water bodies, etc)
- **Land use planning** to protect wilderness and cultural landscapes, native species and enable conflict-free co-existence of agriculture, energy, tourism, industry, housing and nature conservation
- Adapt the legal framework to safeguard the **ecosystem services** of forests for future generations

- More **federal funding for climate protection**
- Unbureaucratic and faster designation of nature conservation areas and biotope networks
- **Reform REACH regulation**; risk-based approach, replacement of "perpetual chemicals"
- Federal Forest Act for nature- and **climate-friendly timber use**

- **Compensation payments** instead of "real compensation" through compensation areas for construction projects that **use new areas**
- Promote **sustainable forest management**
- "Modern **recycling methods instead of product bans**", design of the legal framework more market-oriented and open to technology

- Production-integrated implementation of on-site **compensatory measures for construction projects** with agricultural businesses
- **Afforestation** of forests with more adaptable tree species

CDU/CSU	SPD	B90/Die Grünen	FDP	BSW
<p>areas and networking of habitats</p> <ul style="list-style-type: none"> • Consistent punishment of environmental crime, evolve the rules for trade in international environmental and climate certificates 	<ul style="list-style-type: none"> • Constructive support and acceleration of the repositor search process 	<ul style="list-style-type: none"> • Greater participation by plastic manufacturers in the environmental costs of packaging waste, no more avoidable packaging waste from 2045 	<ul style="list-style-type: none"> • “Population protection” instead of “small-scale individual protection”; reform of the collective action right to prevent subsequent obstruction of construction projects 	

Corporate law

Reporting obligations

<ul style="list-style-type: none"> • Reduce obligations to provide statistics and double reporting • Reduce the scope of data collection • Focus on digital applications and representative results • Principle of the “only once” approach • Abolish the German Supply Chain Act • Put a stop to burdens, e.g. regarding sustainability reporting (CSRD) • Reject parallel regulation at European and national level 	<ul style="list-style-type: none"> • Reduce bureaucracy by consolidating, simplifying and digitalising documentation and reporting obligations • EU Supply Chain Directive has created clear rules and a level playing field for all companies • Support the Green Deal 	<ul style="list-style-type: none"> • Preserve high standards of social justice, climate protection, nature conservation and human rights • Protect domestic economy from a harmful race to the bottom • Protection against exploitation and environmental degradation in other countries • End the misuse of arbitral tribunals • EU Supply Chain Directive is a major achievement, unbureaucratic transposition into German law 	<ul style="list-style-type: none"> • Reduce reporting, documentation and provision of evidence obligations • Abolish the EU Supply Chain Directive • Reject the extension of the taxonomy to include a social taxonomy • Abolition reporting obligations under the Green Deal at EU level • Complete abolition of EU Taxonomy Directive, CSRD, CSDDD, Circular Economy Action Plan 	<ul style="list-style-type: none"> • Consistently relieve SMEs from bureaucratic requirements • Reduce unnecessary rules, processes and requirements • Simplify procedures • Reform the Supply Chain Act to improve the cost-benefit ratio • Design the thresholds for small and medium-sized enterprises in such a way that they are subject to less reporting and documentation obligations • Immediate suspension of the sustainability reporting obligation
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Corporate law

Reporting obligations

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| <ul style="list-style-type: none"> Mitigate the EU taxonomy for forestry and agriculture | | <ul style="list-style-type: none"> Green Deal as a framework for fair competition in Europe through climate policy and environmental guidelines | | <ul style="list-style-type: none"> Reject excessive compliance with European standards in national law |
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Reduction of bureaucracy

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| <ul style="list-style-type: none"> Adopt annual bureaucracy reduction laws as “genuine clearing-out laws” Shifting of the burden of proof when it comes to documentation obligations Replace regular provision of proof with a right to report violations Provide laws and regulations with an expiry date where reasonably possible Start-up protection zone, which is intended to largely free the start-up phase from bureaucratic regulations | <ul style="list-style-type: none"> Cut unnecessary bureaucracy Consolidate, simplify and digitalise documentation and reporting obligations | <ul style="list-style-type: none"> Scale up the practical check tool to reduce unnecessary bureaucracy | <ul style="list-style-type: none"> Annual Bureaucracy Reduction Act to create a reduction path for unnecessary regulations Impose time limits on laws through sunset clauses Introduce a bureaucracy-free year in which companies do not have to comply with any reporting obligations Bureaucracy brake in the Basic Law, demand an immediate three-year moratorium on bureaucracy Reduce compliance costs for companies by at least | <ul style="list-style-type: none"> Introduce a national clearing out day that takes place twice a year Authorities’ staff and managers to focus on rules and policies that are no longer needed Authorities’ staff and managers to focus on speeding up procedures and processes Reject the electronic invoicing and electronic budgeting obligations |
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CDU/CSU	SPD	B90/Die Grünen	FDP	BSW
Reduction of bureaucracy				
			EUR 6 billion on balance per legislative term <ul style="list-style-type: none"> • Written form requirements only as an exception 	
Procurement law				
<ul style="list-style-type: none"> • Adjust the European definition of small and medium-sized enterprises • Raise the thresholds for contracts from the public sector 		<ul style="list-style-type: none"> • Relief amounting to more than one billion euros for contracting bodies of municipalities and businesses through modernisation of procurement law • Raise the direct order limits to provide relief to the contracting bodies of the municipalities • Better consideration of start-ups when awarding contracts 	<ul style="list-style-type: none"> • Simplify public procurement law by raising the direct order limits to EUR 100,000 • Reject the consideration of criteria irrelevant to the contract • SME-friendly invitations to tender for information technologies in the justice sector 	
Company law				
<ul style="list-style-type: none"> • Modernise stock corporation law, making it more flexible • Extend the options in relation to capital increases 		<ul style="list-style-type: none"> • Align support for social enterprises with support for other founders • Continue the National Strategy for Social 	<ul style="list-style-type: none"> • Reform valuation proceedings under stock corporation law Permit majority settlement and compensation in shares 	

Company law

- Reduce the **minimum par value** of shares
- Increase transparency and focus on customers in **product information sheets**

Innovations and Social Enterprises

- **Permit valuation proceedings** at the acquiring company in a transformation process
- **Institutional investors** should be able to **invest more in shares and venture capital**
- Create a form of **employee equity and profit participation** without impact on corporate law issues such as voting rights or notarisation requirements

Labour law

Minimum wage

- Commit to the **statutory minimum wage**, reject a political minimum wage and a minimum wage decision in the Bundestag (Federal Parliament)
- Wage setting must be a matter for the **social partners** (employer and employee representatives)

- Minimum wage to be based on the European Directive, i.e. at least **60% of the medium income** in Germany
- Ensure that this limit is taken into account by the Minimum Wage Commission

- Minimum wage of **EUR 15 in 2025**
- Minimum wage to **also apply to under-18s**
- Decisive action against **the abuse of contracts to produce a work** (*Werkverträge*) and **undeclared work**

- Respect for **collective bargaining autonomy**
- Reject political interference in the work of the **independent Minimum Wage Commission**
- Simplify the minimum wage **documentation**

- Immediate increase in the **minimum wage** to EUR 15
- Use the EU Minimum Wage Directive as a guide
- Create a legal basis for transforming **mini and midi jobs** into employment relationships subject to

Labour law

Minimum wage

- Minimum wage of **EUR 15 from 2026 at the latest**
- Transposition of the EU Pay Transparency Directive into German law by 2026
- Develop the German Pay Transparency Act into a **Fair Wages Act**

- Transpose the EU Pay Transparency Directive, swiftly and completely
- Advancement and legal enforceability of **equal treatment rules**

- **obligations** and shift them to the end of the month
- Establish effective structures to combat undeclared work

- compulsory social insurance contributions
- End the **abuse of temporary work and work under a contract to produce an item of work**

Collective bargaining policy

- The aim is to **increase collective bargaining coverage**
- Strengthen the **universal applicability** of collective bargaining agreements
- Key role of the **social partners** in the collective bargaining committee
- More clauses allowing derogation from a collective bargaining agreement (*Tariföffnungsklauseln*) to allow the agreement of flexible general arrangements

- Fairer classification and pay through **more collective bargaining coverage**
- Facilitate the **declaration of universal applicability** of a collective bargaining agreement
- Create a **federal law on compliance with collective bargaining agreements** to ensure that contracts from the public sector are only awarded to companies applying a collective bargaining agreement

- Facilitate the **declaration of universal applicability** of a collective bargaining agreement
- Pass the **federal law on compliance with collective bargaining agreements** so that public sector contracts are "generally" awarded to companies applying a collective bargaining agreement

- Reject the **federal law on compliance with collective bargaining agreements**

- Strengthen **collective bargaining coverage**
- Facilitate the **declaration of universal applicability** of a collective bargaining agreement
- **Award public-sector contracts and subsidies** only to companies that pay collectively agreed wages

Collective bargaining policy

<p>for employees and companies</p> <ul style="list-style-type: none"> • Support the willingness to be bound by collective bargaining agreements through amendments to the Law on Collective Bargaining Agreements • Protection of positive and negative trade union rights (right to organise - <i>Koalitionsfreiheit</i>) 	<ul style="list-style-type: none"> • Advocate for a European law on compliance with collective bargaining agreements for contracts from the public sector on a European level 			
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Corporate co-determination, trade unions, right to strike

<ul style="list-style-type: none"> • Examine the need for further action beyond the Works Council Modernisation Act • Safeguard option to set up works councils • Enable online works council meetings and online works council assemblies as an equivalent alternative to face-to-face formats • Anchor the option for online voting in the Works Constitution Act 	<ul style="list-style-type: none"> • Continue to improve transfer companies for smaller undertakings • Create a statutory minimum list for transactions requiring the approval of the Supervisory Board • Close “loopholes” in the Supervisory Board, such as the “undermining of co-determination through European company law” • Reform the Works Constitution Act 	<ul style="list-style-type: none"> • Strengthen co-determination rights in relation to climate and environmental protection, skill development measures and equality within a company 	<ul style="list-style-type: none"> • Modernise the right to strike • Mandatory arbitral agreement at the start of collective bargaining in critical areas such as transportation, healthcare, social services, daycare centres, energy, fire and civil protection and waste disposal • Minimum notice periods and emergency operation safeguarding • Option to introduce digital systems in businesses without co- 	<ul style="list-style-type: none"> • Facilitate the establishment of works councils • Improve protection against dismissal for initiators of works council elections • Involve employees in strategic business decisions • Close “loopholes” in the co-determination standards, for example when changing an entity’s legal form to a European stock corporation
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Corporate co-determination, trade unions, right to strike

- Clarify **digital access rights** based on existing analogous access rights of co-determination in companies

- Introduce a **representative action right** for trade unions
- Reject all attempts to restrict the right to strike

determination while ensuring employee protection

Working hours

- Remove barriers to full-time or near-full-time work for **women in part-time** employment
- **Maximum weekly working hours** to apply in accordance with the European Directive, instead of maximum daily working hours
- Adapt the **Working Hours Act**
- Abolish the pre-employment ban after the standard retirement age is reached
- Tax exemption for overtime bonuses

- Support the need for flexible working hours, **shorter working hours** and more options for balancing family and career
- Reduce **weekly working hours** in healthcare professions
- Modernise working hour models

- Digitise how working hours are recorded and protect this process from manipulation in sectors affected by undeclared work
- Improve flexible working time models and the **right to return to full-time work**

- Abolish the **Working Hours Act**
- Enable **flexible working hours**, part-time, job sharing, top sharing, remote work
- Enable flexible working hour models through **maximum weekly working hours**, maintain the total daily rest period
- Adapt **rest period regulations** using **flexibility clauses**
- **Reject** statutory provisions for a **four-day week** on full pay
- Option to bindingly transfer **working hours recording** to employees

- **Flexible** working time models in administration

Contract law & other labour law policies

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| <ul style="list-style-type: none"> Relax written-form requirements in employment law Create legal certainty for mobile working and working from home through exemption from the Workplace Ordinance and define working from home as a sub-category of mobile working Make it easier to reconcile self-employment and family life | <ul style="list-style-type: none"> Prevent the endangerment of employee rights, consumer rights and environmental transformation goals when reducing bureaucracy Abolish fixed-term employment contracts without objective grounds Ensure job retention in difficult phases, eg through good provisions for short-time working | <ul style="list-style-type: none"> Offer a legal framework that provides flexible solutions and tailor-made provisions for reconciling family and career without overburdening businesses Take decisive action against bogus self-employment, eg with platform companies | <ul style="list-style-type: none"> Streamline employment law Enable digital employment contracts in all sectors Occupational Health and Safety Act to apply instead of the Workplace Ordinance to working from home and mobile work Support employers in calculating their own gender pay gap and implementing equalisation measures | <ul style="list-style-type: none"> Reduce fixed-term contracts with objective grounds Reject fixed-term contracts without objective grounds and repeat fixed-term contracts |
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Legal policy

Justice

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| <ul style="list-style-type: none"> New pact for the rule of law to better equip the courts Digitisation push and faster court proceedings as well as support for staff through technical processes and AI | <ul style="list-style-type: none"> Pact for the rule of law to improve the personnel and material resources of the judiciary Continue digitisation of the justice system with nationwide compatible systems | <ul style="list-style-type: none"> Reissue the pact for the rule of law to better equip the courts and digitise the judiciary Online procedure for civil proceedings from action to judgment Group actions for joint enforcement of similar claims | <ul style="list-style-type: none"> Digitise courts and procedural law, e.g. through online court proceedings for small amounts in dispute or creation of permanent online arbitral tribunals, including for consumers | <ul style="list-style-type: none"> More staff in judicial authorities and reduce the number of proceedings through reforms, especially of criminal law |
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Legal policy

Justice

<ul style="list-style-type: none"> • Abolish the right to bring collective action for infrastructure projects, reduce the appeal process to two instances where possible and appropriate 	<ul style="list-style-type: none"> • Introduce the right for trade unions to take representative action 	<p>and to relieve the civil courts in mass proceedings</p>	<ul style="list-style-type: none"> • Support for the work of judges using AI • AI-supported preliminary proceedings for mass proceedings in civil cases) and test new technologies • Record court hearings in criminal proceedings • Establish publicly accessible database for anonymised decisions in all areas of law • Clarify the legal framework for legal tech companies
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Commercial criminal law

<ul style="list-style-type: none"> • Step up the fight against money laundering and skim criminal profits (complete reversal of the burden of proof when confiscating assets of unclear origin) 	<ul style="list-style-type: none"> • Take decisive action against money laundering and effectively combat asset concealment • Tighten commercial criminal law to prevent usurious rents 	<ul style="list-style-type: none"> • Combat money laundering by expanding the Federal Office for Combating Financial Crime into a financial police force • Significantly increase capacity and competence at 	<ul style="list-style-type: none"> • Combat financial crime by establishing “powerful structures”, in particular by strengthening customs and customs offices on the ground • Combat clan crime by preventing money laundering 	<ul style="list-style-type: none"> • Equip police to better combat clan crime
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Commercial criminal law

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| <ul style="list-style-type: none"> • Create a customs police force to bundle competencies in the area of financial crime • Strengthen the federal-state initiative to combat clan crime | <ul style="list-style-type: none"> • Close gaps in the transparency register | <p>federal level to prosecute serious financial crime</p> <ul style="list-style-type: none"> • Establish a service centre for expertise on the misuse of cryptocurrencies • Evolve the transparency register for businesses to facilitate asset recovery | <p>and consistently confiscating criminal assets, including by expanding international police and judicial cooperation and strengthening monitoring by different authorities</p> |
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Administration

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| <ul style="list-style-type: none"> • Accelerate planning, approval and implementation for all areas, including through assumption of approval for applications; greater role for exclusion of rights or legal acts (<i>Präklusion</i>) • Increase discretionary scope for administration, including through an experimental clause for non-bureaucratic test areas • New error culture, adapt measures using digitalisation for strategic and data-based policies • Digital enforcement as standard, eg consistent | <ul style="list-style-type: none"> • Introduce assumption of approval for applications (automatic approval if the authority does not respond within the deadline), in particular for construction and investment projects • Establish central cross-departmental strategies for better networking of ministries on complex issues | <ul style="list-style-type: none"> • Modernise and automate as well as use AI for more efficient administrative processes and downsize administration in government ministries • Increase administrative discretionary scope for a culture of innovation, more application-free procedures, risk-taking decisions, willingness to experiment, use of modern technology • Register modernisation and networking for one-time data collection by administrative bodies, corresponding data tools for the authorities and an own secure cloud | <ul style="list-style-type: none"> • Work more with assumptions of approval and cut-off date provisions • Reduce the number of federal ministries and authorities as well as all downstream authorities • Increase the exercise of discretion and personal responsibility at all levels • Digitise administration (inclusion of AI, independent Ministry of Digitisation, federalism reform, "Digital First" as a guiding principle) • Central digital points of contact for business-related authorisations and digital identity for one-time | <ul style="list-style-type: none"> • Reduce "unnecessary posts" in ministries and expand elsewhere (service for business and citizens), abolish commissioners in ministries and, if necessary, integration into the organisation of the ministries • Central online portal for citizens and businesses as a "one-stop shop" so data only has to be entered once ("once-only" principle) • Continuous satisfaction rating for all authorities by citizens |
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Administration

<p>implementation of the "Once Only" principle</p> <ul style="list-style-type: none"> • Basic register for businesses and a uniform company account 			<p>data transmission ("once only" principle)</p>	
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Real estate law

Home ownership & rental policy

<ul style="list-style-type: none"> • Commit to effective and appropriate tenant protection, including rules on rent levels • Address the problem of high rents in metropolitan areas 	<ul style="list-style-type: none"> • Remove the time limit for the rent price brake, prevent circumvention via (partially) furnished and temporary housing offers • Prevent the misappropriation and vacancy of residential space through short-term rentals • Allow rent increases by a maximum of 6% in three years up to the local comparative rent in areas with a tight housing market • Extend the rent index observation period to ten years 	<ul style="list-style-type: none"> • Extend the rent price brake: Apply to housing that is more than five years old • Limit rent increases above the local comparative rent • Extend the observation period for determining the comparative rent • Close loopholes for furnished housing and holiday homes • Enable a regional freeze on rent increases for tight housing situations • Prevent tenants from being "driven" from their homes due to excessive rent increases 	<ul style="list-style-type: none"> • End the rent price cap as an "impediment for innovation" • Break the "state regulation spiral in the rental market" to enable new construction • Reject a nationwide rent price brake • Balanced rules between tenants and landlords • Simplify ancillary cost law • Change CO₂ cost allocation regulations • Keep graduated and index-linked rental agreements 	<ul style="list-style-type: none"> • Demand a nationwide rent price cap instead of an ineffective rent price brake • Freezing rents until the end of the decade in regions where people with a "normal income" cannot afford "adequate housing" • Law to better combat usurious rents • Act against excessive rents for furnished rooms • Advocate stricter regulation of the conversion of housing into commercial holiday homes and
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Real estate law

Home ownership & rental policy

	<ul style="list-style-type: none"> • Increase transparency with regard to prices for existing rents and new rents • More transparent and comprehensible ancillary costs for tenants • Link index-linked rental agreements to changes in net basic rent prices instead of the inflation rate 	<ul style="list-style-type: none"> • Better tenant protection against termination abuse, termination for personal use or termination for rent arrears 		<p>initiatives against vacant housing</p>
<ul style="list-style-type: none"> • Support families in fulfilling the "dream of home ownership" 	<ul style="list-style-type: none"> • Continue the "Young buys old" programme • Strengthen "local models" and concept-based awards when awarding building land 	<ul style="list-style-type: none"> • Increase support for buying owner-occupied residential property and modernising vacant housing • Provide relief from ancillary costs such as estate agent and notary fees 	<ul style="list-style-type: none"> • Standardise option and lease-purchase models for acquiring residential property • Provide option to use funds from a company pension scheme to purchase property in line with the Swiss model 	<ul style="list-style-type: none"> •
<ul style="list-style-type: none"> • Realign subsidy programmes such as the KfW interest rate reduction programme through higher income limits and including existing property purchases. 	<ul style="list-style-type: none"> • Provide relief for tenants with regard to property tax by restricting the ability of owners to pass on the tax to tenants. 		<ul style="list-style-type: none"> • Introduce special depreciation for movable assets and real estate, based on the former Development Areas Act • Introduce immediate deductibility of incidental 	<ul style="list-style-type: none"> • Moratorium on burdens on "normal" homeowners and tenants

Real estate law

Home ownership & rental policy

- Provide incentives for long-term investments in real estate

acquisition costs for real estate used by third parties

Building law

- Fundamentally streamline **building and regional planning law**
- Accelerate planning and approval procedures, thereby reducing **planning and ancillary costs**
- Concentrate housing construction subsidies on **multi-storey residential construction** in tight housing markets
- Issue a **construction cost moratorium**: no new standards that increase construction costs without significant added value
- More cost-effective, safer construction with **building type E**

- **Strengthen private housing construction** by reducing bureaucracy and creating good framework conditions for private investment
- Boost digitisation for construction management
- **Reduce construction costs**
- Leverage the potential of **serial construction**
- Continue development of simplified building standards such as **building type E**
- Provide **reliable offer of fixed funding conditions** for funding programmes in the construction sector for

- Create framework **conditions** for **fast, affordable and climate-friendly construction** where there is a lack of living space
- Provide easier access to home ownership by means of an **inflation-linked housing construction bonus** including a climate component
- Potential use via **building extensions, conversion of unused office space** into living space, conversion of attics, activation of vacant buildings
- Implement through **simplification of building law**, digitisation of procedures, nationwide harmonisation

- Improve **tax depreciation options** in residential construction
- Stop government cost drivers through an immediate **moratorium on construction costs**
- **Abolish** superfluous **environmental assessments**
- Accelerate approval procedures
- Advance serial construction through uniform requirements and **nationwide approval standards**
- **Comfort standards**, such as minimum number of sockets and standard internal temperature, to apply

- **Curb speculation with building land**
- Promote an **active**, long-term **land policy**
- Promote a **sustainable urban development policy** with **mixed neighbourhoods**
- **Accelerate construction** projects, for example by simplifying serial construction

Building law

- Permanent building permit where previously only simplified construction was permitted under special regulations
- Increase the use of **brown-field and conversion sites** on federally owned land
- Use a mix of urban consolidation, new development areas and additions to residential and commercial buildings
- **Maintain and promote the energy efficiency standard**

the duration of the legislative period

- **Reduce “excessive requirements”** for building standards to a “sensible level”
- Make it easier to combine refurbishment with **adding storeys or extension**

only if contractually agreed

- Reduce structural requirements to **“sensible minimum standards”** for building energy, fire protection, health protection and statics
- Use **building type E** as a “blueprint” for decluttering building law
- Simplify **urban consolidation**
- If authority fails to respond to the planning application within the deadline this leads to **assumed approval**
- **Reform the EU Buildings Directive**

Energy-efficient renovations (without heating law)

- Introduce **cost deductibility for energy-efficient renovations from inheritance tax and gift tax**

- Facilitate the financing of climate-friendly renovations
- **Recognise renovated buildings as taxonomy-compliant**
- “Real-world laboratories” for technical and legal

- Relax the rigid caps for energy-efficient renovations
- Reject an **obligation to connect to district heating**
- Maintain the option of heating with wood

Energy-efficient renovations (without heating law)

innovations in low-cost, climate-friendly construction

- Reduce requirements for fireplaces and stoves

Health

- **Link** comprehensive **basic care** in **rural areas** and specialised services with **outpatient care**
- Increase **control function of GP and paediatric practices** for better **coordination** of medical appointments

- Reform to improve the quality of care in **hospitals** already implemented
- Implement measures already prepared for better **outpatient care** and for medical care in **structurally weak regions**
- **Guarantee appointment availability** by health insurance funds and associations of statutory health insurance physicians, create **entitlement to premium reduction** in the event of non-observance

- Increase support **for underserved areas** by linking doctors' practices with hospital planning, **regional networks** (health regions) and **joint care centres**
- Strengthen **primary care by family doctors**

- Establish **primary doctor system** in outpatient care and interlink and **network all care areas**

- Preserve and improve integration of hospitals in local healthcare and **cooperation between outpatient and inpatient care**

Taxes

General tax policy

- Relief for small and medium incomes by **flattening the income tax-rate curve** and by increasing the **tax-free allowance**
- **Increase the income thresholds** for the **top income tax rate**; only to apply starting at 80,000 euros
- Regularly adjust the **income tax rate** to **inflation**

- Relief for 95 per cent of taxpayers by **taxing top incomes and assets more heavily**

- Relief for low incomes (“targeted and unbureaucratic”) through **tax credits**
- **Increase the tax-free allowance**

- Gradually create a **“linear and progressive, opportunity-based income tax rate structure”** (*Chancentarif*)
- Base the **top income tax rate** on the **social security contribution assessment limit for the statutory pension insurance**
- **Automatically adjust** the tax-free allowances and marginal rates (*Eckwerte*) of **income tax** to the **general trend of prices**

- Relief for a “large majority of citizens” through a **burden on “above-average incomes** and large fortunes”
- Tax **relief** for incomes **up to 7500 euros**
- Clear **increase in the tax-free allowance**, based on minimum wage income

- **No wealth tax**
- **Abolish the solidarity surcharge**

- Wealth tax “for the super-rich with **assets exceeding 100 million euros**”
- Promote the **introduction of a global billionaires’ tax**
- **Maintain** the solidarity surcharge, those currently liable to pay this surcharge not to increase

- Wealth tax as a **way** to remove injustices (close “justice gaps” - *Gerechtigkeitslücken*)
- Actively support the introduction of the global billionaires’ tax
- Integrate the solidarity surcharge into income tax rates

- **No wealth tax** or levy on wealth of any kind
- **Completely abolish** the solidarity surcharge

- Assets from **25 million euros with a tax rate of 1 per cent**, from 100 million euros 2 per cent and from 1 billion euros 3 per cent

Taxes

General tax policy

<ul style="list-style-type: none"> • Increase the tax-free allowances in relation to inheritance tax • No burden on the substance of family businesses in the event of succession 	<ul style="list-style-type: none"> • Introduce the legal form of a "company with tied assets" for successions on a fiduciary basis • Effective minimum taxation for "major business assets", which is also to apply to family foundations holding assets, at the same time adjustment of personal allowances 	<ul style="list-style-type: none"> • Inheritance tax exemptions for "exceptionally large inheritances" to be tackled "effectively" • Create an attractive legal form for companies with tied assets 	<ul style="list-style-type: none"> • Automatic increase of the allowances free from inheritance and gift tax by the inflation rate • Automatically increase allowances free from inheritance tax by the inflation rate 	<ul style="list-style-type: none"> • Create the legal form of steward-ownership by converting a company into a "company with tied assets"
<ul style="list-style-type: none"> • Reduce VAT on food in restaurants to seven per cent 	<ul style="list-style-type: none"> • Reduce the VAT rate for food from seven to five per cent 		<ul style="list-style-type: none"> • Uniform VAT rate of 7 per cent on food in restaurants, both for consumption on site or to take away 	<ul style="list-style-type: none"> • Reduce VAT to 0 per cent for basic foodstuffs such as meat, cereals, dairy products, fruit and vegetables
	<ul style="list-style-type: none"> • Tax income from capital again on the basis of the income tax rates • Abolish the flat-rate withholding tax (<i>Abgeltungsteuer</i>) • Introduce a financial transaction tax, "if possible in line with" other EU countries 	<ul style="list-style-type: none"> • The "divergence" between income tax and capital gains tax is to be changed 	<ul style="list-style-type: none"> • Abolish the restriction on setting of losses included in the flat-rate withholding tax • Against the introduction of a transaction tax • Re-introduce a speculation period for private capital gains from the sale of securities 	<ul style="list-style-type: none"> • Capital gains to be taxed at the "normal income tax rate" • Introduce a financial transaction tax

Taxes

General tax policy

- Abolish the 10-year **speculation period for private sales of non-owner-occupied properties** so that taxes are always due on such sales

- Introduce **dynamic tax allowances on savings** (*steuerfreies Aufstiegsvermögen*) by allowing savers to carry forward unused savings allowances to subsequent years

- Limit the 10-year **speculation period** for private sales of non-owner-occupied properties to owner-occupied residential property

Corporate tax law

- The aim is **corporate taxation at a maximum rate of 25 per cent on retained earnings** which is to be implemented gradually
- Corporation tax to be gradually reduced to ten per cent
- "**Turbo depreciation** for a rapid growth stimulus" and **updating of depreciation tables** and depreciation periods

- "Targeted incentives for investments in Germany": Business or company investments in machinery and equipment to be **subsidised with 10 per cent of the purchase price by way of tax refunds**
- Tax **relief on reinvestment of profits** in the case of partnerships

- Introduce an "**unbureaucratic investment premium**" of **10 per cent for a limited period of five years** for all companies and all investments with the exception of investments in buildings; premium to be offset against tax liability; if the premium exceeds the tax liability, it will be paid out

- Reduce** the corporate tax burden **to a maximum of 25 per cent**
- Reduce** corporation tax
- Increase the **upper limit for immediate depreciation** of low-value assets and extend depreciation in a pool for assets with a value exceeding the upper limit for immediate depreciation

- Corporate groups** are to be **taxed just as heavily as medium-sized companies** for their activities in Germany
- Share returns to be subject to taxation**

Corporate tax law

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| <ul style="list-style-type: none"> • Improve the option model • More “choice, uniformity and permeability” in existing taxation systems for corporations and partnerships • Extend the loss carry-back and abolish limitation due to minimum taxation • Introduce the offsetting model for import VAT | <ul style="list-style-type: none"> • Commitment to the obligation to report domestic tax arrangements • Advocate for a uniform basic corporation tax of 15 per cent on a uniform tax base in Europe | <ul style="list-style-type: none"> • Advocate for a European digital corporation tax if the US does not implement taxation of large digital corporations | <ul style="list-style-type: none"> • Unlimited loss carryforward and further extension of loss carryback • Tax relevance of liquidation losses • Option for small businesses to deduct a flat-rate percentage of operating expenses • Replace trade tax with an alternative that is internationally compatible with the individual systems • Consistently abolish CFC taxation criteria • Introduce tax deductibility of notional interest on equity capital | <ul style="list-style-type: none"> • Debt interest and royalty payments to holding companies abroad should no longer be allowed to be deducted from trade income when calculating trade tax • Prevent real estate transfer tax from being avoided by way of share deals |
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Tax administration

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| <ul style="list-style-type: none"> • Trade tax to be dealt with by the tax office responsible for the place where the company has its registered office. Distribute tax revenues in full and in a revenue-neutral manner to the relevant municipalities | <ul style="list-style-type: none"> • The pre-completed income tax return is to become the standard • Any tax refunds to be made automatically. | <ul style="list-style-type: none"> • Increase employees’ flat-rate deduction for business-related expenses (<i>Arbeitnehmerpauschbetrag</i>) in the income tax return to 1,500 euros | <ul style="list-style-type: none"> • “Easy tax”: Pre-completed tax return; the long-term goal is a fully automated income tax assessment |
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Tax administration

- Reduce retention obligations for receipts or similar supporting documents to a standard five years
- Simplification through flat rates instead of receipts or similar supporting documents

Competition law and trade policies

Competition law and merger control

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| <ul style="list-style-type: none"> • Advocate for “modern” anti-trust and competition law, using the global market as a benchmark • Support the further deepening of the EU single market, enabling European companies to participate in international competition as “European champions” • Improve the control of abuses by strong buyers by strengthening the protection of producers and suppliers against unfair trading practices | <ul style="list-style-type: none"> • Monitor the market power of the “few large food retailers” to prevent the “expansion of profit margins”. Strengthen the competent authorities to create transparency in relation to food prices • Competent authorities are to check whether there are any breaches of competition law on the food market • Modernise European state aid rules to support companies undergoing structural change | <ul style="list-style-type: none"> • Further develop antitrust law to “protect SMEs and consumers more effectively against monopolies” • Antitrust review to ensure “fair producer prices and competition” in the food trade • Amend EU state aid rules so that they do not stand in the way of supporting the decarbonisation of industry in the short term • Reduce the high costs of payment transactions with the help of | | <ul style="list-style-type: none"> • Provide the <i>Bundeskartellamt</i> (Federal Cartel Office) with the resources and competencies necessary to “perform effective merger control” • Examine the rules for market share thresholds for individual companies in critical sectors such as energy, communications and food through an unbundling law under competition law |
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Competition law and trade policies

Competition law and merger control

- “**innovative competitors and competition law**”, e.g. when using credit cards
- Relief from bureaucratic procedures in **small takeover and merger cases**

Foreign trade law and trade policy

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| <ul style="list-style-type: none"> • Protection of German safety-relevant technologies, critical infrastructures and companies against takeovers by systemic rivals • Conclude new energy and raw material partnerships, advocate for pragmatic trade agreements at European level • The new climate policy sector guidelines for guarantees are to be reversed • Mercosur to enter into force quickly, EU to conclude free trade agreements | <ul style="list-style-type: none"> • EU-Mercosur agreement or EU free trade agreements with India and Australia are important • China policy coordinated at European level; “Beijing is not an easy partner”; become more economically independent in critical areas (derisking) • The USA is Germany’s closest non-European partner. Trade barriers with the USA are to be reduced and a subsidy race avoided | <ul style="list-style-type: none"> • Create an investment screening law to protect strategically important sectors • Strengthen cooperation with partner countries in the Indo-Pacific, particularly in the areas of security, trade and climate • China is a systemic rival, competitor and partner, “rivalry is increasingly becoming Beijing’s focus” | <ul style="list-style-type: none"> • Critical infrastructure must be effectively protected from Chinese influence • Conclude as many free trade agreements as possible • Immediately ratify the Mercosur Agreement • Tackle the global challenges of the future with the Indo-Pacific countries • Conclude negotiated EU free trade agreements and ongoing negotiations, particularly with Indonesia, Australia, Thailand, | <ul style="list-style-type: none"> • Against free trade and investment protection agreements that are primarily aimed at overriding social rights or other national rules in the interests of multinational groups • Promotion of international agreements that ensure security of supply and access to important sales markets and safeguard social, human rights and environmental standards so that domestic suppliers are not squeezed out of the market by less regulated foreign low-cost producers |
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Foreign trade law and trade policy

with **India and the ASEAN states**

- Maintain close **economic relations with China** “provided they are based on the principle of reciprocity”, but reduce economic dependence
- **Deepen partnerships with the USA** and thus in favour of a comprehensive transatlantic economic and trade area of great future potential as well as in favour of new energy and raw material partnerships

the Philippines and Malaysia, without delay

- “Maintain economic relations with **China as far as reasonable**”. At the same time, identify and reduce economic dependencies
- **Expand transatlantic trade relations**, at least through sectoral agreements Institutionalise the Trade and Technology Council (TTC) and joint action in the area of economic security

Energy and climate policy

General Policy Statements

- Comply with the Paris Climate Accords, **German climate neutrality in 2045** is a “**firm target**”
- Climate targets must be combined with **maintaining competitiveness**

- Clear **commitment** to EU and German **climate targets**
- Secure and affordable **electricity** for Germany as a business location
- Paradigm shift: Climate neutrality to be considered

- Climate neutrality in **Europe in 2050** and in **Germany in 2045, 100% climate-neutral electricity in 2035**
- **Planning security** to business by implementing the

- Climate neutrality in Europe and in Germany in **2050**
- **Lower German climate protection regulations** to European standards
- **Abolish reporting obligations** under the Green Deal

- End “**wishful thinking**” that complete climate neutrality could be achieved quickly
- Germany’s greatest possible contribution to climate protection: Develop **climate-friendly technologies**

CDU/CSU	SPD	B90/Die Grünen	FDP	BSW
<ul style="list-style-type: none"> • Evolve EU climate legislation in the “most pragmatic” manner • Consider the enormous energy demand of AI data centres in the national energy strategy 	<p>part of public services of general interest – climate protection must be affordable to everyone</p>	<p>Green Deal and “Fit for 55” package</p> <ul style="list-style-type: none"> • Climate-neutral modernisation of industry through CO₂ pricing, subsidies, uncomplicated regulatory law and expanded climate protection agreements • Expand funding programmes 	<p>(CSRD, CSDDD, EU taxonomy)</p>	
<ul style="list-style-type: none"> • Expand carbon pricing to become key instrument for climate protection, enabling socially responsible decarbonisation in the building sector • Include all sectors in the European emissions trading system • Legal framework for carbon circular economy with CCS/CCU, direct air capture and CO₂ transport • Promote carbon markets as international emissions trading markets 	<ul style="list-style-type: none"> • Strengthen CBAM (Carbon Border Adjustment Mechanism) to protect EU enterprises against competitive disadvantages • Transform aviation tax into an EU climate levy, also payable by non-EU airlines • “Carbon avoidance over carbon capture” principle 	<ul style="list-style-type: none"> • CBAM: Include a manufacturer’s total emissions in the country of origin; objective is to maintain the competitiveness of European enterprises • Mandatory contribution to the costs of the climate crisis from oil companies and coal-fired power plant operators • Enable carbon capture and storage/utilisation; expand infrastructure, no CO₂ storage in marine protected areas 	<ul style="list-style-type: none"> • Expand carbon pricing to become key instrument for climate protection, replacing electricity and energy tax in the future • Introduce a worldwide emissions trading system with a global carbon price, which is to replace CBAM in the long term • Open the ETS to third countries • “Non-discriminatory” use of CCS/CCU as a climate protection option, issue of CO₂ allowances for atmospheric carbon capture 	<ul style="list-style-type: none"> • Abolish carbon pricing, instead promote innovation and targeted incentives • Either globalise European emissions trading or terminate Germany’s participation in it

Electricity production

<ul style="list-style-type: none"> • Ideology-free and techno-agnostic electricity production, related research drive • Expand renewable energy production, including bio-energy and wood • Expand agro-photovoltaics • Consistent use of combined heat and power • Adhere to the coal compromise, no shutdowns without replacement until then • Examine the resumption of nuclear power production • Invest in research regarding 4th and 5th generation nuclear power plants 	<ul style="list-style-type: none"> • Secure and affordable energy supply, particularly with renewable energy • Simplify decentralised supply of renewable energy (home solar panels, community wind farms) • Advocate for the nuclear phase-out 	<ul style="list-style-type: none"> • 100% net-zero energy in 2035 • Expand renewable energy production, including “environmentally-friendly” bio-energy • Municipal energy sharing, combined with reduced bureaucracy, and planning security • Cease operation of all coal-fired power plants as from 2030 • No gas production in Germany • Advocate for the nuclear phase-out • Support research into new-generation nuclear power plants 	<ul style="list-style-type: none"> • Techno-agnosticism and free market choice in energy production, comprehensive transfer of renewable energy production to the private market • Expand natural gas production in Germany, in particular through fracking and utilisation of the gas field in Borkum • Supporting an EU-wide plan to exit purchases of Russian energy • Operators to decide on recommissioning nuclear power plants; the party supports operation without subsidies • Innovation-friendly legal framework for new generations of nuclear power plants 	<ul style="list-style-type: none"> • Efficient mixed technologies, continued funding of combined heat and power plants after 2025 • Replace old wind turbines with new ones, fund PV installations on public buildings, parking areas, factories • Participation of municipalities and citizens in renewable energy through energy cooperatives • In favour of buying natural gas from Russia, invest in reserve gas power plants • Against construction of new conventional or modular “mini” nuclear power plants • Invest in research into new nuclear power technologies such as nuclear fusion
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Energy prices & market design

<ul style="list-style-type: none"> • Establish a techno-agnostic capacity market, improve futures markets 	<ul style="list-style-type: none"> • Remove the time limit for the reduction of electricity tax to the European minimum 	<ul style="list-style-type: none"> • Investment security for power plants, eg through a capacity market and short-term incentives 	<ul style="list-style-type: none"> • Incentivise the construction of new gas-fired power plants by 	<ul style="list-style-type: none"> • Against the possibility to enforce energy cuts
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Energy prices & market design

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| <ul style="list-style-type: none"> • Provide for better possibilities for utilities to hedge supply contracts • Reduce electricity tax by at least 5 cent/kWh, financed by CO₂ revenues • Establish a “genuine” European internal energy market | <ul style="list-style-type: none"> • Expand EU electricity price compensation to sectors such as glass, batteries, and large parts of the chemical industry • Expand electricity savings checks and proactive electricity consulting for the poorest households | <ul style="list-style-type: none"> • Reduce electricity tax to the European minimum • Permanent and broader grant of electricity price compensation for energy-intensive enterprises • Expand energy consulting • For consumers: Mandatory disclosure of the average electricity price for new customers on every energy bill (including for existing contracts) | <p>introducing an unbureaucratic capacity market</p> <ul style="list-style-type: none"> • No state-guaranteed purchase prices of renewable energy • Reduce electricity tax to the EU minimum and reduce the EU minimum rates for energy taxes for fuels to zero in the long term • Legal ban on electricity and gas cuts |
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Grids: Grid charges, grid expansion

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| <ul style="list-style-type: none"> • Integrated, cross-border expansion of the grid infrastructure for synchronisation with storage and generation capacities • Closer cooperation between distribution system operators • Attract more private capital for grid expansion • Maintain a single electricity bidding zone instead of different electricity price areas | <ul style="list-style-type: none"> • Cap charges for the transmission grid at 3 cent/kWh, thereby reducing the burden by half • Ban increases in grid charges • Maintain reduced grid charges for particularly electricity-intensive enterprises | <ul style="list-style-type: none"> • Overhead lines to become the standard for new high-voltage lines • No division of bidding zones; decentralised price signals • Grid charges for multi-regional power lines to be covered out of the Germany Fund | <ul style="list-style-type: none"> • Integrated expansion of the grid infrastructure actually required • Abolish mandatory grid connection • Overhead lines to become the standard for new lines • Introduce dynamic grid charges to make demand more flexible. Demand will shift to available capacities • This reduces grid costs | <ul style="list-style-type: none"> • Finance the expansion and maintenance of the grids from public funds, not through electricity prices • Nationalise the grids • Flexible energy supply thanks to smart grids and metering points • Reduce grid charges to a minimum |
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Grids: Grid charges, grid expansion

- **Reduce grid charges**, financed through CO2 revenues

Heat: Heating law, district heating contracting

- **Repeal** the “Heating Act” of the previous coalition; citizens know best themselves which type of heating suits them
- Promote use of **techno-agnostic, low-emission heating solutions**, including **wood**

- **Promote municipal heat planning** with technical support and funding such as a Germany fund
- Establish a **nationwide price regulator for district heating**
- **Heat pump leasing** for poorer households

- Adhere to the existing Building Energy Act
- **Promote** the expansion and conversion of **heating networks** by **strengthening the promotion of efficient heating networks (BEW)**, optimising approval processes and public guarantees
- Establish **price monitoring for consumer district heating** and limit price increases analogous to the GEG
- Expand **funding for fossil-free heating systems** such as heat pumps

- Completely phase out the “Heating Act”
- **No obligation to connect to district heating networks**
- Heating with wood should remain possible, reduce requirements for fireplaces and stoves

- Revoke the “Heating Act”
- **Strengthen consumer protection** against discrimination by energy companies and expand **consumer advice centres into “market watchdogs”**
- **Expand geothermal energy**, development targets by 2030 of 100 TWh

Hydrogen

- Enable **hydrogen to succeed** with **pragmatism**

- **Cleverly designed hydrogen network** and sufficient

- **Expand the hydrogen core network, promote**

- **Improve synchronisation of network expansion**

- **Construction of electrolyzers** for hydrogen

Hydrogen

and without disadvantaging individual regions

- **Pioneer markets with quotas** for green gas, green domestic fuel oil and **climate-neutral steel** for efficient market ramp-up

storage capacities (such as a national hydrogen reserve)

- **Lead markets with fixed quotas for green steel** made in Germany, for example in the railway sector or in the case of trans-former platforms

green hydrogen in Germany and secure new sources of import

- **Green lead markets** throughout Europe for sectors such as steel and cement, e.g. through a steadily increasing minimum quota of green steel in the case of contracts from the public sector

with the expansion of renewable energies, power plants and the **hydrogen economy**

- Faster approval for electrolyzers and new international energy partnerships

production by state as well as private actors

- Promote **energy partnerships** for the **import of hydrogen**

Subsidy schemes

- “**Climate bonus**” to provide **relief** to consumers and businesses **in relation to the carbon price**
- **Better** and faster **deductibility** of **investments in climate-related technology** and energy efficiency

- Mitigation mechanisms such as a **climate funding for carbon prices** that will apply to heat and gasoline from 2027

- **Climate funding to reimburse** additional costs due to higher **carbon pricing** to earners of low and medium incomes
- Strengthen **the climate component in housing benefit** (“*Klimakomponente im Wohngeld*”)
- **Maintain the full financing** of the **EEG surcharge** for consumers from the **federal budget**

- Introduce a **climate dividend** for direct and flat-rate **repayment of revenue** from **emissions trading** to citizens
- Time limitation and **degressive design of subsidy programmes**
- **Abolish EEG subsidies** even before their statutory end upon completion of the coal phase-out

Reform of public spending rules: Debt brake („Schuldenbremse“)

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| <ul style="list-style-type: none"> • Adhere to the debt brake in the Basic Law • Gain leeway through savings and potentially through economic growth • Change political priorities and the “entrepreneurial” acting by the state | <ul style="list-style-type: none"> • Reform of debt brake: New exceptions, more flexible deficit rules, allow federal states to raise credits and reform of hardship rule • Establish a “Germany Fund” (<i>Deutschlandfonds</i>), in compliance with the debt brake, endowed with private and public funds: €100bn of initial capital from the federal state, convince institutional investors to invest | <ul style="list-style-type: none"> • Reform of debt brake • No changes for “consumptive expenditure”, which must not be covered by debt funds • Establishment of a “Germany Fund” (<i>Deutschlandfonds</i>) for the federation, states and municipalities, citizens can participate in its investments | <ul style="list-style-type: none"> • Adhere to the debt brake in the Basic Law, future generations should not inherit a “mountain of debt” • Gain leeway through reduction of subsidies, sale of state shareholdings, economic growth and reduction of bureaucracy | <ul style="list-style-type: none"> • Reform of debt brake as it is a “brake on investment” • Exclude investments in bridges, streets, railways, schools, homes and networks from debt brake regulations |
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