



C/2025/2319

16.4.2025

**Authorisation for State aid pursuant to Articles 107 and 108 of the Treaty on the Functioning of the European Union**

**Cases where the Commission raises no objections**

**SA.117554**

(Text with EEA relevance)

(C/2025/2319)

Date of adoption of the decision	17.2.2025
Aid number	SA.117554
Member State	Germany
Region	
Title (title and/or name of the beneficiary)	Bund: Tarifiermäßigung für Einkünfte aus Land- und Forstwirtschaft (einschließlich Binnenfischerei und Aquakultur)
Legal basis	§ 32c Einkommenssteuergesetz
Type of measure	Scheme
Objective	Sectorial development
Form of aid	Tax base reduction
Budget	Overall budget: 30 000 000 EUR Annual budget: 5 000 000 EUR
Intensity	100,0 %
Duration	1.1.2023 - 31.12.2028
Economic sectors	Forestry and logging, Fishing and aquaculture
Name and address of the granting authority	Finanzämter der Länder Die Anschriften der Finanzämter sind unter der folgenden Internetadresse abrufbar: <a href="https://www.steuerklassen.com/finanzaeemter/">https://www.steuerklassen.com/finanzaeemter/</a>
Other information	

The authentic text(s) of the decision, from which all confidential information has been removed, can be found at:

<https://competition-cases.ec.europa.eu/search?caseInstrument=SA>