

Grisons¹

Status of the bill	ADOPTED: The Cantonal Parliament (<i>Grossrat</i>) approved the bill on 3 December 2024 with 97 votes in favour, 18 against and 1 abstention. The referendum deadline expired unused on 11 March 2025.
Focus	<p>Introduction of the tax credit instrument to promote the following areas:</p> <ul style="list-style-type: none"> - Increasing value creation of cantonal importance: Activities and investments by companies aimed at expanding, establishing or locating new production or service companies and branches and creating jobs. - Strengthening research, development and innovation: Created for companies that maintain or create a certain number of jobs in the field of R&D and innovation and thus invest in basic research, applied industrial research and experimental development. - Improvements in environmental sustainability: Companies wishing to apply for funding must provide proof of actual CO₂ reduction performance, which has been calculated and verified based on industry-standard impact indicators.
Funding	The canton of Graubünden has not yet published a budget. However, tax credits should amount to up to 25% of the eligible expenses or impacts.
Form of contributions	Qualified tax credit (QRTC), which is generally paid out within a maximum of four years if it cannot be offset or is higher than the tax liabilities.
Decision-making authority	The authority to grant tax credits lies exclusively with the government of the canton of Graubünden, whereby the municipalities entitled to tax credits must be consulted.
Application and approval	The Government Council (<i>Regierungsrat</i>) is expected to issue an ordinance regulating further details. These details have not yet been published.

¹ Dispatch from the Government to the Cantonal Parliament on the implementation of the OECD minimum tax in the canton of Graubünden – partial revision of the Tax Act for the canton of Graubünden (StG; BR 720.000) and partial revision of the Act on the Promotion of Economic Development in Graubünden (GWE; BR 932.100) of 13 August 2024, in issue no. 6/2024–2025; Table last updated on 2 December 2025.

Entry into force	<p>The Government Council will determine the date of entry into force. It is expected that the partially revised version of the law on promoting economic development in Graubünden will come into force in 2026.</p> <p>The Government Council has already decided that the partially revised tax law for the canton of Graubünden will come into force on 1 January 2026.</p>
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