

## Graubünden<sup>1</sup>

<b>Status of the bill</b>	ADOPTED: The Cantonal Parliament ( <i>Grossrat</i> ) approved the bill on 3 December 2025 with 97 votes in favour, 18 against and 1 abstention. The referendum deadline expired unused on 11 March 2025.
<b>Focus</b>	<p>Introduction of the tax credit instrument to promote the following areas:</p> <ul style="list-style-type: none"> <li>- <b>Increasing value creation of cantonal importance:</b> Activities and investments by companies aimed at expanding, establishing or locating new production or service companies and branches and creating jobs.</li> <li>- <b>Strengthening research, development and innovation:</b> Created for companies that maintain or create a certain number of jobs in the field of R&amp;D and innovation and thus invest in basic research, applied industrial research and experimental development.</li> <li>- <b>Improvements in environmental sustainability:</b> Companies wishing to apply for funding must provide proof of actual CO<sub>2</sub> reduction performance, which has been calculated and verified based on industry-standard impact indicators.</li> </ul>
<b>Funding</b>	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.
<b>Form of contributions</b>	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.
<b>Decision-making authority</b>	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.
<b>Application and approval</b>	The Government Council ( <i>Regierungsrat</i> ) is expected to issue an ordinance regulating further details. These details have not yet been published.

<sup>1</sup> 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 29 August 2025.

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<b>Entry into force</b>	The government determines the date of entry into force. It can be assumed that applications may be submitted as early as 2025.
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