

### Basic information

**2016/0011(CNS)**

CNS - Consultation procedure  
Directive

Rules against tax avoidance practices that directly affect the functioning  
of the internal market

Amended by [2016/0339\(CNS\)](#)

**Subject**

3.45.04 Company taxation

Procedure completed

### Final act

[Directive 2016/1164](#)  
[OJ L 193 19.07.2016, p. 0001](#)

[Summary](#)