

### Basic information

**2016/0339(CNS)**

CNS - Consultation procedure  
Directive

Corporate tax: hybrid mismatches with third countries

Amending Directive (EU) 2016/1164 [2016/0011\(CNS\)](#)

**Subject**

3.45.04 Company taxation

Procedure completed

### Final act

[Directive 2017/0952](#)  
[OJ L 144 07.06.2017, p. 0001](#)

[Summary](#)