

Basic information

2021/0433(CNS)

CNS - Consultation procedure
Directive

Minimum level of taxation for multinational groups

Subject

2.70 Taxation

3.45.04 Company taxation

Legislative priorities

[Joint Declaration 2022](#)

[Joint Declaration 2023-24](#)

Procedure completed

Final act

[Directive 2022/2523](#)

[OJ L 328 22.12.2022, p. 0001](#)

[Summary](#)