

**Basic information****2021/0434(CNS)**CNS - Consultation procedure  
Directive

Taxation: rules to prevent the misuse of shell entities for tax purposes

Amending Directive 2011/16 [2009/0004\(CNS\)](#)**Subject**

2.70 Taxation

Awaiting final decision

**Additional information****Source**

EP Research Service

European Commission

**Document**[Briefing](#)[EUR-Lex](#)**Date**

15/09/2022