

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

Document[Briefing](#)**Date**

15/09/2022