

Basic information	
2021/0434(CNS) CNS - Consultation procedure Directive	Awaiting final decision
Taxation: rules to prevent the misuse of shell entities for tax purposes Amending Directive 2011/16 2009/0004(CNS) Subject 2.70 Taxation	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE731.794	12/05/2022	
Amendments tabled in committee		PE735.759	08/09/2022	
Committee report tabled for plenary, 1st reading/single reading		A9-0293/2022	12/12/2022	Summary
Text adopted by Parliament, 1st reading/single reading		T9-0004/2023	17/01/2023	Summary
European Commission				
Document type		Reference	Date	Summary
Legislative proposal		COM(2021)0565 	22/12/2021	Summary
Document attached to the procedure		SEC(2021)0565	22/12/2021	
Document attached to the procedure		SWD(2021)0577 	22/12/2021	
Document attached to the procedure		SWD(2021)0578 	22/12/2021	
Document attached to the procedure		SWD(2021)0579 	22/12/2021	
Commission response to text adopted in plenary		SP(2024)270	08/07/2024	
National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Reasoned opinion	SE_PARLIAMENT	PE731.656	29/04/2022	
Other institutions and bodies				
Institution/body	Document type	Reference	Date	Summary

EESC	Economic and Social Committee: opinion, report	CES6494/2021	23/03/2022	