

Basic information	
2021/0434(CNS)	Awaiting final decision
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	

Technical information	
Procedure reference	2021/0434(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Amending Directive 2011/16 2009/0004(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 115
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/08059