

Basic information	
2022/0154(CNS) CNS - Consultation procedure Directive	Awaiting final decision
Debt-equity bias reduction allowance and limiting the deductibility of interest for corporate income tax purposes Subject 2.70 Taxation 3.45.04 Company taxation	

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE738.463	06/12/2022	
Amendments tabled in committee		PE739.748	19/01/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0387/2023	04/12/2023	
Text adopted by Parliament, 1st reading/single reading		T9-0006/2024	16/01/2024	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2022)0216 	11/05/2022	Summary
Document attached to the procedure	SEC(2022)0204 	12/05/2022	
Document attached to the procedure	SWD(2022)0144 	12/05/2022	
Document attached to the procedure	SWD(2022)0145 	12/05/2022	
Document attached to the procedure	SWD(2022)0146 	12/05/2022	
Commission response to text adopted in plenary	SP(2024)81	15/04/2024	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Reasoned opinion	SE_PARLIAMENT	PE734.413	25/07/2022	

Other institutions and bodies

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Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES2917/2022	26/10/2022	