

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

Awaiting final decision

**Technical information****Procedure reference**

2022/0154(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Legislation

**Legislative instrument**

Directive

**Legal basis**

Treaty on the Functioning of the European Union TFEU 115

**Stage reached in procedure**

Awaiting final decision

**Committee dossier**

ECON/9/09050