

Basic information**2023/0320(CNS)**CNS - Consultation procedure
DirectiveEstablishing a Head Office Tax system for micro, small and medium
sized enterprisesAmending Directive 2011/16 [2009/0004\(CNS\)](#)**Subject**3.45.02 Small and medium-sized enterprises (SME), craft industries
3.45.04 Company taxation

Awaiting final decision

Additional information**Source**

EP Research Service

European Commission

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