

Basic information	
2023/0320(CNS)	Awaiting final decision
CNS - Consultation procedure Directive	
Establishing a Head Office Tax system for micro, small and medium sized enterprises	
Amending Directive 2011/16 <a href="#">2009/0004(CNS)</a>	
<b>Subject</b>	
3.45.02 Small and medium-sized enterprises (SME), craft industries	
3.45.04 Company taxation	