Basic information

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

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE755.999	17/11/2023	
Amendments tabled in committee		PE757.288	18/12/2023	
Committee report tabled for plenary, 1st reading/single reading		A9-0064/2024	28/02/2024	
Text adopted by Parliament, 1st reading/single reading		T9-0218/2024	10/04/2024	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2023)0528	12/09/2023	Summary
Document attached to the procedure	SEC(2023)0308	13/09/2023	
Document attached to the procedure	SWD(2023)0301	13/09/2023	
Document attached to the procedure	SWD(2023)0302	13/09/2023	
Document attached to the procedure	SWD(2023)0303	13/09/2023	
Commission response to text adopted in plenary	SP(2024)377	29/07/2024	

National parliaments

Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2023)0528	26/01/2024	
Reasoned opinion	SE_PARLIAMENT	PE758.170	29/01/2024	

Contribution	CZ_CHAMBER	COM(2023)0528	09/02/2024	
Contribution	DE_BUNDESRAT	COM(2023)0528	14/02/2024	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES4262/2023	17/01/2024	