

## Basic information

**2023/0320(CNS)**

CNS - Consultation procedure  
Directive

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

Awaiting final decision

## Key events

Date	Event	Reference	Summary
12/09/2023	Legislative proposal published	<a href="#">COM(2023)0528</a> 	<a href="#">Summary</a>
11/12/2023	Committee referral announced in Parliament		
22/02/2024	Vote in committee		
28/02/2024	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A9-0064/2024</a>	
10/04/2024	Decision by Parliament	<a href="#">T9-0218/2024</a>	<a href="#">Summary</a>
10/04/2024	Results of vote in Parliament	