

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	

Technical information	
<b>Procedure reference</b>	2023/0320(CNS)
<b>Procedure type</b>	CNS - Consultation procedure
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
<b>Amendments and repeals</b>	Amending Directive 2011/16 <a href="#">2009/0004(CNS)</a>
<b>Legal basis</b>	Treaty on the Functioning of the EU TFEU 115
<b>Other legal basis</b>	Rules of Procedure EP 165
<b>Stage reached in procedure</b>	Awaiting final decision
<b>Committee dossier</b>	ECON/9/13228