

Basic information**2023/0321(CNS)**CNS - Consultation procedure
Directive

Business in Europe: Framework for Income Taxation (BEFIT)

Subject

3.45.04 Company taxation

Legislative priorities[Joint Declaration 2023-24](#)

Awaiting final decision

Additional information

Source	Document	Date
EP Research Service	Briefing	04/12/2023
European Commission	EUR-Lex	