

Basic information	
2023/0321(CNS) CNS - Consultation procedure Directive	Awaiting final decision
Business in Europe: Framework for Income Taxation (BEFIT) Subject 3.45.04 Company taxation Legislative priorities Joint Declaration 2023-24	

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE773.162	12/05/2025	
Amendments tabled in committee		PE774.491	13/06/2025	
Committee opinion	BUDG	PE772.187	18/07/2025	
Committee report tabled for plenary, 1st reading/single reading		A10-0194/2025	16/10/2025	
Text adopted by Parliament, 1st reading/single reading		T10-0268/2025	13/11/2025	Summary
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2023)0532 	12/09/2023	Summary	
Document attached to the procedure	SWD(2023)0308 	13/09/2023		
Document attached to the procedure	SWD(2023)0309 	13/09/2023		
Commission response to text adopted in plenary	SP(2026)01-19	19/01/2026		
National parliaments				
Document type	Parliament/Chamber	Reference	Date	Summary
Contribution	CZ_SENATE	COM(2023)0532	26/01/2024	
Contribution	PL_SENATE	COM(2023)0532	14/02/2024	
Contribution	DE_BUNDESBRAT	COM(2023)0532	14/02/2024	
Contribution	IT_CHAMBER	COM(2023)0532	20/02/2024	

Reasoned opinion	SE_PARLIAMENT	PE759.650	11/03/2024	
Reasoned opinion	MT_PARLIAMENT	PE759.652	11/03/2024	
Reasoned opinion	IE_HOUSES-OF-OIREACHTAS	PE759.651	13/03/2024	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES4143/2023	24/04/2024	