

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	

Technical information	
Procedure reference	2023/0321(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the European Union TFEU 115
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/10/00258