




Basic information	
<b>2026/0163(CNS)</b> CNS - Consultation procedure Directive	Preparatory phase in Parliament
Simplification of the Union framework on direct taxation  <b>Subject</b> 2.70.01 Direct taxation 2.80 Cooperation between administrations	

Key players			
European Parliament	<b>Committee responsible</b>	<b>Rapporteur</b>	<b>Appointed</b>
	Pending final decision on the referral		
Council of the European Union			

Key events			
Date	Event	Reference	Summary
24/06/2026	Preparatory document	COM(2026)0560 	

Technical information	
<b>Procedure reference</b>	2026/0163(CNS)
<b>Procedure type</b>	CNS - Consultation procedure
<b>Procedure subtype</b>	Legislation
<b>Legislative instrument</b>	Directive
<b>Legal basis</b>	Treaty on the Functioning of the European Union TFEU 115
<b>Stage reached in procedure</b>	Preparatory phase in Parliament

Documentation gateway			
European Commission			
Document type	Reference	Date	Summary
Preparatory document	COM(2026)0560 	24/06/2026	
Document attached to the procedure	SEC(2026)0560 	25/06/2026	
	SWD(2026)0560		

Document attached to the procedure		25/06/2026	
Document attached to the procedure	SWD(2026)0561 	25/06/2026	
Document attached to the procedure	SWD(2026)0562 	25/06/2026	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	