

## Basic information

**2021/0433(CNS)**

CNS - Consultation procedure  
Directive

Procedure completed

Minimum level of taxation for multinational groups

### Subject

2.70 Taxation  
3.45.04 Company taxation

### Legislative priorities

[Joint Declaration 2022](#)  
[Joint Declaration 2023-24](#)

## Final act

[Directive 2022/2523](#)  
[OJ L 328 22.12.2022, p. 0001](#)

[Summary](#)