

## Basic information

CNS - Consultation procedure  
Directive

[2023/0320\(CNS\)](#)

Awaiting final decision

Establishing a Head Office Tax system for micro, small and medium sized enterprises

Amending Directive 2011/16 [2009/0004\(CNS\)](#)

Subject

3.45.02 Small and medium-sized enterprises (SME), craft industries

3.45.04 Company taxation