

### Basic information

CNS - Consultation procedure  
Directive

[2021/0434\(CNS\)](#)

Awaiting final decision

Taxation: rules to prevent the misuse of shell entities for tax purposes

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

Subject

2.70 Taxation

### Additional information

Research document

[Briefing](#)

15/09/2022