

## Basic information

CNS - Consultation procedure  
Directive

[2022/0154\(CNS\)](#)

Awaiting final decision

Debt-equity bias reduction allowance and limiting the deductibility of interest  
for corporate income tax purposes

Subject

2.70 Taxation

3.45.04 Company taxation

## Additional information

Research document

[Briefing](#)

04/10/2022