

Procedure file

| Basic information | | |
|--|--------------------------------|---------------------|
| CNS - Consultation procedure Directive | 2016/0339(CNS) | Procedure completed |
| Corporate tax: hybrid mismatches with third countries | | |
| Amending Directive (EU) 2016/1164 2016/0011(CNS) | | |
| Subject 3.45.04 Company taxation | | |

| Documentation gateway | | | | | |
|---|---------------|-------------------------------|------------|----|---------|
| Legislative proposal | | COM(2016)0687 | 25/10/2016 | EC | Summary |
| Document attached to the procedure | | SWD(2016)0345 | 26/10/2016 | EC | |
| Reasoned opinion | NL_SENATE | PE597.412 | 12/01/2017 | NP | |
| Reasoned opinion | NL_CHAMBER | PE597.430 | 30/01/2017 | NP | |
| Committee draft report | | PE597.532 | 02/02/2017 | EP | |
| Amendments tabled in committee | | PE599.858 | 08/03/2017 | EP | |
| Reasoned opinion | SE_PARLIAMENT | PE599.830 | 16/03/2017 | NP | |
| Committee report tabled for plenary, 1st reading/single reading | | A8-0134/2017 | 31/03/2017 | EP | Summary |
| Text adopted by Parliament, 1st reading/single reading | | T8-0135/2017 | 27/04/2017 | EP | Summary |
| Commission response to text adopted in plenary | | SP(2017)363 | 07/06/2017 | EC | |