

Procedure file

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		

Documentation gateway					
Legislative proposal		COM(2023)0528	12/09/2023	EC	Summary
Document attached to the procedure		SEC(2023)0308	13/09/2023	EC	
Document attached to the procedure		SWD(2023)0301	13/09/2023	EC	
Document attached to the procedure		SWD(2023)0302	13/09/2023	EC	
Document attached to the procedure		SWD(2023)0303	13/09/2023	EC	
Committee draft report		PE755.999	17/11/2023	EP	
Amendments tabled in committee		PE757.288	18/12/2023	EP	
Economic and Social Committee: opinion, report		CES4262/2023	17/01/2024	ESC	
Committee report tabled for plenary, 1st reading/single reading		A9-0064/2024	28/02/2024	EP	
Text adopted by Parliament, 1st reading/single reading		T9-0218/2024	10/04/2024	EP	Summary