

Procedure file

Basic information	
CNS - Consultation procedure Directive	2023/0320(CNS)
Establishing a Head Office Tax system for micro, small and medium sized enterprises	Preparatory phase in Parliament
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	