

Procedure file

Basic information		
CNS - Consultation procedure Directive	2023/0320(CNS)	Preparatory phase in Parliament
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		

Key events			
12/09/2023	Legislative proposal published	COM(2023)0528	Summary