

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2023/0320(CNS)</a>	Awaiting final decision
Establishing a Head Office Tax system for micro, small and medium sized enterprises		
Amending Directive 2011/16 <a href="#">2009/0004(CNS)</a>		
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	<a href="#">COM(2023)0528</a>	Summary
11/12/2023	Committee referral announced in Parliament		
22/02/2024	Vote in committee		
28/02/2024	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A9-0064/2024</a>	
10/04/2024	Decision by Parliament	<a href="#">T9-0218/2024</a>	Summary