







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 players			
European Parliament	Committee responsible	Rapporteur	Appointed
	 Economic and Monetary Affairs	 PEREIRA Lídia	19/09/2023
		Shadow rapporteur	
		 LALUCQ Aurore	
		 HLAVÁČEK Martin	
		 GRUFFAT Claude	
		 MOŽDŽANOWSKA Andželika Anna	
Council of the European Union European Commission	Commission DG Taxation and Customs Union	Commissioner GENTILONI Paolo	