







Procedure file

Basic information	
CNS - Consultation procedure Directive	2023/0320(CNS)
Establishing a Head Office Tax system for micro, small and medium sized enterprises	Awaiting final decision
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	Commission DG	Commissioner	
European Commission	Taxation and Customs Union	GENTILONI Paolo	