

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2021/0434(CNS)</a>	Awaiting final decision
Taxation: rules to prevent the misuse of shell entities for tax purposes Amending Directive 2011/16 <a href="#">2009/0004(CNS)</a>		
Subject 2.70 Taxation		

Technical information	
Procedure reference	2021/0434(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2011/16 <a href="#">2009/0004(CNS)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 115
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/08059