

Procedure file

Basic information		
CNS - Consultation procedure Directive	2021/0433(CNS)	Procedure completed
Minimum level of taxation for multinational groups		
Subject 2.70 Taxation 3.45.04 Company taxation		
Legislative priorities Joint Declaration 2022 Joint Declaration 2023-24		

Technical information	
Procedure reference	2021/0433(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the EU TFEU 115
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/08060