

Procedure file

Basic information		
CNS - Consultation procedure Directive	2022/0154(CNS)	Awaiting final decision
Debt-equity bias reduction allowance and limiting the deductibility of interest for corporate income tax purposes		
Subject 2.70 Taxation 3.45.04 Company taxation		

Technical information	
Procedure reference	2022/0154(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the EU TFEU 115
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/09050