

Procedure file

Basic information		
CNS - Consultation procedure Directive	2023/0322(CNS)	Preparatory phase in Parliament
Transfer pricing		
Subject 2.70 Taxation 3.45.04 Company taxation		

Technical information	
Procedure reference	2023/0322(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	Preparatory phase in Parliament