

Procedure file

Basic information		
CNS - Consultation procedure Directive	2023/0320(CNS)	Preparatory phase in Parliament
Establishing a Head Office Tax system for micro, small and medium sized enterprises		
Amending Directive 2011/16 2009/0004(CNS)		
Subject 3.45.02 Small and medium-sized enterprises (SME), craft industries 3.45.04 Company taxation		

Technical information	
Procedure reference	2023/0320(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2011/16 2009/0004(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 115
Stage reached in procedure	Preparatory phase in Parliament