

Procedure file

Basic information		
CNS - Consultation procedure Directive	2023/0321(CNS)	Awaiting committee decision
Business in Europe: Framework for Income Taxation (BEFIT)		
Subject 3.45.04 Company taxation		
Legislative priorities Joint Declaration 2023-24		

Technical information		
Procedure reference	2023/0321(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 committee decision	
Committee dossier	ECON/9/13229	