

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2023/0321(CNS)</a>	Preparatory phase in Parliament
Business in Europe: Framework for Income Taxation (BEFIT)		
Subject 3.45.04 Company taxation		
Legislative priorities <a href="#">Joint Declaration 2023-24</a>		

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	Preparatory phase in Parliament