



Council of the European Union
General Secretariat

160364/EU XXVII. GP
Eingelangt am 07/11/23

Brussels, 7 November 2023

CM 5218/23

CONSULT
CES
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COMMUNICATION

CONSULTATION

Contact: consultations@consilium.europa.eu
Tel./Fax: +32.2.281.9933, Angelika MRAZEK, GIP.INST

Subject: Consultation of the European Economic and Social Committee by the Council
Consultation of the European Parliament by the Council

on a proposal for a Council Directive establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU

[ref. 2023/0320 (CNS) - COM(2023) 528 final - 12951/23 + ADD 1-5]

In accordance with the procedure adopted by the Council (see Article 12(2)(c) of its Rules of Procedure), we hereby submit the above consultation for approval by the Council.

Please email any comments to consultations@consilium.europa.eu by **11.00 on Friday 10 November 2023**.

If no comments are received by that deadline, the decision to consult will be deemed to have been taken.