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Subject:	Proposal for a COUNCIL DIRECTIVE on transfer pricing [COM(2023) 529 - Council ST 12954/23 - 2023/0322 (CNS)] - Reasoned opinion on the application of the Principles of Subsidiarity and Proportionality ¹
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The document distributed under number ST 7835/24 should be considered null and void.

¹ The translation(s) of the opinion may be available on the Interparliamentary EU Information Exchange website (IPEX) at the following address: <http://www.ipex.eu/IPEXL-WEB/dossier/document/COM20200688.do>.