



**Joint Committee**  
**On**  
**Finance, Public Expenditure and Reform, and**  
**Taoiseach**

**Meeting of 13th December 2023**

**DECISION LIST**  
**Schedule A**

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## **Schedule A**

### **Further Action Proposed**

#### **1. For Further scrutiny**

##### **1.1 COM(2023)528**

Proposal for a COUNCIL DIRECTIVE establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU {SEC(2023) 308 final} - {SWD(2023) 301 final} - {SWD(2023) 302 final} - {SWD(2023) 303 final}

**Lead department** Department of Finance

#### **AND**

##### **1.2 COM(2023)529**

Proposal for a COUNCIL DIRECTIVE on transfer pricing {SWD(2023) 308-309 final}

**Lead department** Department of Finance

#### **AND**

##### **1.3 COM(2023)532**

Proposal for a COUNCIL DIRECTIVE on Business in Europe: Framework for Income Taxation (BEFIT) {SWD(2023) 308 final} - {SWD(2023) 309 final}

**Lead department** Department of Finance

#### **13<sup>th</sup> December 2023:**

#### **Agreed Decision:**

**It was agreed that these proposals warrant further scrutiny.**

**Joint Committee on Finance, Public Expenditure and Reform, and Taoiseach  
Meeting 13th December 2023**

Further Action Not Proposed

**2.** For no further scrutiny

**2.1** COM(2023)332

Amended proposal for a COUNCIL REGULATION amending Regulation (EU, Euratom) 2021/768 of 30 April 2021 as regards implementing measures for new own resources of the European Union

**Lead department** Department of Finance

**AND**

**2.2** COM(2023)333

Amended proposal for a COUNCIL REGULATION on the methods and procedure for making available the own resources based on the Emissions Trading System, the Carbon Border Adjustment Mechanism, reallocated profits and the statistical own resource based on company profits and on the measures to meet cash requirements

**Lead department** Department of Finance

**13<sup>th</sup> December 2023:**

**Agreed Decision:**

**It was agreed that these proposals do not warrant further scrutiny.**

**It was also agreed to send drafted Political Contribution to the European Institutions.**