



Joint Committee

on

Finance, Public Expenditure and Reform, and Taoiseach

Meeting of 24th January 2024

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Schedule A

Further Action Proposed

1. For Further scrutiny

1.1 COM(2023)406

DRAFT AMENDING BUDGET No 3 TO THE GENERAL BUDGET 2023 Update of revenue (own resources) and other technical adjustments including the set-up and financing for 2023 of the new Defence Industrial Reinforcement Instrument and of the European Chips Act

Lead department Department of Finance

AND

1.2 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

1.3 COM(2023)529

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

Lead department Department of Finance

AND

1.4 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

24th January 2024:

Agreed Decision:

It was agreed that these proposals warrants further scrutiny.