



**Joint Committee**

**On**

**Finance, Public Expenditure and Reform, and  
Taoiseach**

**Meeting of 31st January 2024**

**DECISION LIST  
Schedule A**

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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

#### **31<sup>st</sup> January 2024:**

##### **Agreed Decision:**

**It was agreed that this proposal warrants further scrutiny.**

##### **1.2 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

#### **31<sup>st</sup> January 2024:**

##### **Agreed Decision:**

**It was agreed that this proposal warrants further scrutiny.**

**It was also agreed to submit a Reasoned Opinion to the Dáil and the Seanad for approval.**