

Commissione europea

Direct Taxation Omnibus Proposal

24 giugno 2026

Proposal for a COUNCIL DIRECTIVE amending Directives 2003/49/EC, 2009/133/EC, 2011/96/EU, (EU) 2016/1164, (EU)2017/1852, (EU) 2025/50 as regards the simplification of the Union framework on direct taxation and supporting growth and competitiveness of the EU

EXPLANATORY MEMORANDUM

IMPACT ASSESSMENT REPORT

WORKING DOCUMENT - Subsidiarity Grid

ANNEXES