

Ministry Opens Public Consultation on EU Corporate Directives BEFIT, TP and HOT

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The Ministry of Finance has opened a public consultation with regard to the national implementation of the following three EU Directives:

- a [Directive](#) on Business in Europe: Framework for Income Taxation (BEFIT) (for details, see [European Commission Launches BEFIT Proposal \(13 September 2023\)](#));
- a [Council Directive on transfer pricing](#) (draft Directive) (for details, see [European Commission Proposes Directive for Harmonizing Transfer Pricing Rules Across European Union \(13 September 2023\)](#)); and
- a [Directive](#) establishing a Head Office Tax System for SMEs (the HOT proposal) (for details, see [European Commission Launches Head Office Tax System for SMEs Proposal \(13 September 2023\)](#)).

Interested parties may submit their comments until 29 September 2023. The draft proposal and consultation letter, as published on 15 September 2023, are available (in Finnish) [here](#).