



The EU's new business tax agenda: ensuring sustainable growth and public revenues

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**The world is changing
Tax should too**

A common rulebook for a better business environment in the Single Market

“Business in Europe: Framework for Income Taxation” (or BEFIT) will cut red tape, reduce compliance costs and minimise tax avoidance.

Ensuring greater public transparency

New proposal requiring certain large companies to publish their effective tax rates.

Supporting businesses to recover from COVID-19

Member States recommended to allow companies to offset their 2020 and 2021 losses against taxes they paid before 2020.

Tackling the abusive use of shell companies

New monitoring and reporting requirements for shell companies so tax authorities can better respond to aggressive tax planning.

Addressing the debt-equity bias in corporate taxation

Encouraging companies to seek finance through equity rather than debt.

On the road to 2050: Rethinking the EU tax mix

A comprehensive tax agenda, in line with global discussions, promoting fairness and supporting EU's green and digital transitions.