

Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

2008/0158(CNS) - 15/12/2008

The Committee on Legal Affairs adopted a report drafted by Diana WALLIS (ALDE, UK) and approved the proposal for a Council Directive on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (Codified version). The proposal was approved as adapted to the recommendations of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission.