

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) - 13/01/2009 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted, by 479 votes to 12 with 18 abstentions, under the consultation procedure, a legislative resolution approving 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 report had been tabled for consideration in plenary by **Diana WALLIS** (ALDE, UK) on behalf of the Committee on Legal Affairs.