

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) - 19/10/2009 - Final act

PURPOSE: to codify Council Directive 90/434/EEC 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.

LEGISLATIVE ACT: Council Directive 2009/133/EC 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

CONTENT: the Council adopted a 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. The new directive is aimed at codifying Directive 90/434/EEC. It supersedes the various acts incorporated in it, while fully preserving the content of the act being codified.

ENTRY INTO FORCE: 15/12/2009.