

Common system of taxation: possibility for certain Member States to apply transitional periods

2004/0076(CNS) - 21/04/2004 - Text adopted by Parliament, 1st reading/single reading

The European Parliament has approved the legislative resolution on the proposal for a Council directive amending Directive 2003/49/EC as regards the possibility for certain Member States to apply transitional periods for the application of a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States.