

## Basic information

**1998/0087(CNS)**

CNS - Consultation procedure  
Directive

Common system of taxation applicable to interest and royalty payments made between associated companies of different Member States. Tax package

Amended by [2004/0076\(CNS\)](#)

**Subject**

3.45.04 Company taxation

Procedure completed

## Final act

[Directive 2003/0049](#)  
[OJ L 157 26.06.2003, p. 0049-0054](#)

[Summary](#)