

## 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

## Key events

Date	Event	Reference	Summary
04/03/1998	Legislative proposal published	COM(1998)0067 	<a href="#">Summary</a>
09/03/1998	Debate in Council		
27/05/1998	Committee referral announced in Parliament		
03/09/1998	Vote in committee		<a href="#">Summary</a>
03/09/1998	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A4-0299/1998</a>	
16/09/1998	Debate in Parliament		
25/05/1999	Debate in Council		
08/11/1999	Debate in Council		
29/11/1999	Debate in Council		
17/10/2000	Debate in Council		<a href="#">Summary</a>
27/11/2000	Resolution/conclusions adopted by Council		
07/03/2003	Debate in Council		
19/03/2003	Debate in Council		<a href="#">Summary</a>
03/06/2003	Act adopted by Council after consultation of Parliament		<a href="#">Summary</a>
03/06/2003	End of procedure in Parliament		
26/06/2003	Final act published in Official Journal		