

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

Technical information**Procedure reference**

1998/0087(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmended by [2004/0076\(CNS\)](#)**Legal basis**EC Treaty (after Amsterdam) EC 094
Rules of Procedure EP 050**Stage reached in procedure**

Procedure completed

Committee dossier

ECON/4/09972