Basic information	
2003/0179(CNS) CNS - Consultation procedure Directive	Procedure completed
Company taxation: parent companies and subsidiaries of different Member States, common system (amend. Directive 90/435/EEC) **Subject** 3.45.04 Company taxation	

Final act	
Directive 2003/0123 OJ L 007 13.01.2004, p. 0041-0044	Summary