

Basic information**2003/0239(CNS)**CNS - Consultation procedure
DirectiveCompanies of different Member States: taxation of mergers, divisions,
transfers of assets, exchanges of shares (amend. Directive 90/434/EC)Repealed by [2008/0158\(CNS\)](#)**Subject**2.60.04 Economic concentration, mergers, takeover bids, holding
companies

3.45.04 Company taxation

Procedure completed

Documentation gateway**European Parliament**

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0121/2004	24/02/2004	
Text adopted by Parliament, 1st reading/single reading		T5-0159/2004 OJ C 102 28.04.2004, p. 0518-0569 E	10/03/2004	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2003)0613 	17/10/2003	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0312/2004 OJ C 110 30.04.2004, p. 0030-0033	25/02/2004	