

Basic information

2003/0239(CNS)

CNS - Consultation procedure
Directive

Companies 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Repealed by [2008/0158\(CNS\)](#)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

Final act

[Directive 2005/0019](#)
[OJ L 058 04.03.2005, p. 0019-0027](#)

[Summary](#)