

Basic information	
2003/0239(CNS) CNS - Consultation procedure Directive	Procedure completed
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 Directive 90/434/EC) Repealed by 2008/0158(CNS) Subject 2.60.04 Economic concentration, mergers, takeover bids, holding companies 3.45.04 Company taxation	

Technical information	
Procedure reference	2003/0239(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Amendments and repeals	Repealed by 2008/0158(CNS)
Legal basis	EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure completed
Committee dossier	ECON/5/20266