

Basic information

2004/0076(CNS)

CNS - Consultation procedure
Directive

Common system of taxation: possibility for certain Member States to
apply transitional periods

Amending Directive 2003/49/EC [1998/0087\(CNS\)](#)

Subject

3.45.04 Company taxation

Procedure completed

Final act

[Directive 2004/0076](#)
[OJ L 195 02.06.2004, p. 0033-0035](#)

[Summary](#)