

Basic information	
<p>2008/0158(CNS)</p> <p>CNS - Consultation procedure Directive</p>	Procedure completed
<p>Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification</p> <p>Repealing Directive 2005/19/EC 2003/0239(CNS)</p> <p>Subject</p> <p>2.60.04 Economic concentration, mergers, takeover bids, holding companies 3.45.04 Company taxation</p>	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	<div style="border: 1px solid red; display: inline-block; padding: 2px;">JURI</div> Legal Affairs		WALLIS Diana (ALDE)	25/06/2008
Council of the European Union	Council configuration		Meetings	Date
	Agriculture and Fisheries		2966	2009-10-19
European Commission	Commission DG		Commissioner	
	Legal Service		BARROSO José Manuel	

Key events			
Date	Event	Reference	Summary
29/07/2008	Legislative proposal published	COM(2008)0492 	Summary
09/10/2008	Committee referral announced in Parliament		
15/12/2008	Vote in committee		Summary
17/12/2008	Committee report tabled for plenary, 1st reading/single reading	A6-0511/2008	
13/01/2009	Decision by Parliament	T6-0003/2009	Summary
13/01/2009	Results of vote in Parliament		
19/10/2009	Act adopted by Council after consultation of Parliament		
19/10/2009	End of procedure in Parliament		

25/11/2009

Final act published in Official Journal

Technical information

Procedure reference	2008/0158(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
Amendments and repeals	Repealing Directive 2005/19/EC 2003/0239(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 115
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/65776

Documentation gateway**European Parliament**

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A6-0511/2008	17/12/2008	
Text adopted by Parliament, 1st reading/single reading		T6-0003/2009	13/01/2009	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2008)0492 	29/07/2008	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES1683/2008	22/10/2008	

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act

Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

2008/0158(CNS) - 29/07/2008 - Legislative proposal

PURPOSE: to codify the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States.

PROPOSED ACT: Council Regulation.

CONTENT: the purpose of this proposal is to codify EU provisions on the common system taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. In codifying legislative acts that have been amended frequently the EU is seeking to both simplify and clarify EU legislation.

The new Directive will supersede the various acts incorporated in it. It fully preserves the content of the acts being codified and hence does no more than bring them together, with only such formal amendments as are required by the codification exercise itself.

Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

2008/0158(CNS) - 19/10/2009 - Final act

PURPOSE: to codify Council Directive 90/434/EEC on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States.

LEGISLATIVE ACT: Council Directive 2009/133/EC on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

CONTENT: the Council adopted a directive on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States. The new directive is aimed at codifying Directive 90/434/EEC. It supersedes the various acts incorporated in it, while fully preserving the content of the act being codified.

ENTRY INTO FORCE: 15/12/2009.

Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

2008/0158(CNS) - 13/01/2009 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted, by 479 votes to 12 with 18 abstentions, under the consultation procedure, a legislative resolution approving the proposal for a Council directive on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (codified version). The report had been tabled for consideration in plenary by **Diana WALLIS** (ALDE, UK) on behalf of the Committee on Legal Affairs.