

Basic information**2008/0158(CNS)**CNS - Consultation procedure
Directive

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

Repealing Directive 2005/19/EC [2003/0239\(CNS\)](#)**Subject**

2.60.04 Economic concentration, mergers, takeover bids, holding companies

3.45.04 Company taxation

Procedure completed

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	