

**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

**Documentation gateway****European Parliament**

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

**European Commission**

Document type	Reference	Date	Summary
Legislative proposal	<a href="#">COM(2008)0492</a> 	29/07/2008	<a href="#">Summary</a>

**Other institutions and bodies**

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	<a href="#">CES1683/2008</a>	22/10/2008	