

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

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		