

## 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

## Technical information

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