

Basic information	
2008/0206(CNS) CNS - Consultation procedure Directive	Procedure lapsed or withdrawn
Company taxation: parent companies and subsidiaries of different Member States, common system Subject 3.45.04 Company taxation	

Key players					
Council of the European Union					
European Commission	<table border="1"> <thead> <tr> <th>Commission DG</th> <th>Commissioner</th> </tr> </thead> <tbody> <tr> <td>Legal Service</td> <td>BARROSO José Manuel</td> </tr> </tbody> </table>	Commission DG	Commissioner	Legal Service	BARROSO José Manuel
	Commission DG	Commissioner			
Legal Service	BARROSO José Manuel				

Key events			
Date	Event	Reference	Summary
06/11/2008	Legislative proposal published	COM(2008)0691 	Summary
20/11/2008	Committee referral announced in Parliament		
19/10/2009	Committee referral announced in Parliament		
04/01/2011	Additional information		Summary

Technical information	
Procedure reference	2008/0206(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the European Union TFEU 115
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	JURI/7/00130

Documentation gateway			
European Commission			
Document type	Reference	Date	Summary

Legislative proposal	COM(2008)0691 	06/11/2008	Summary
Other institutions and bodies			
Institution/body	Document type	Reference	Date
EESC	Economic and Social Committee: opinion, report	CES0051/2009	14/01/2009

Additional information		
Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Company taxation: parent companies and subsidiaries of different Member States, common system

2008/0206(CNS) - 06/11/2008 - Legislative proposal

PURPOSE: to codify the legislation on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States.

PROPOSED ACT: Council Directive.

CONTENT: the purpose of this proposal is to undertake a codification of Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States. The new Directive will supersede the various acts incorporated in it. This proposal fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.