

### Basic information

**2010/0387(CNS)**

CNS - Consultation procedure  
Directive

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

Amended by [2013/0400\(CNS\)](#)

**Subject**

3.45.04 Company taxation

Procedure completed

### Final act

[Directive 2011/0096](#)  
[OJ L 345 29.12.2011, p. 0008](#)

[Summary](#)