

**Basic information****2011/0314(CNS)**CNS - Consultation procedure  
DirectiveCorporate taxation: common system of taxation applicable to interest  
and royalty payments. RecastRepealing Directive 2003/49/EC [1998/0087\(CNS\)](#)**Subject**

3.45.04 Company taxation

Procedure lapsed or withdrawn

**Additional information**

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	