

**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Procedure lapsed or withdrawn

**Technical information****Procedure reference**

2011/0314(CNS)

**Procedure type**

CNS - Consultation procedure

**Procedure subtype**

Recast

**Legislative instrument**

Directive

**Amendments and repeals**Repealing Directive 2003/49/EC [1998/0087\(CNS\)](#)**Legal basis**

Treaty on the Functioning of the European Union TFEU 115

**Other legal basis**

Rules of Procedure EP 165

**Stage reached in procedure**

Procedure lapsed or withdrawn

**Committee dossier**

ECON/7/07752