

**Basic information****2013/0400(CNS)**CNS - Consultation procedure  
DirectiveCommon system of taxation applicable in the case of parent companies  
and subsidiaries of different Member States: tackling double non-taxationAmending Directive 2011/96/EU [2010/0387\(CNS\)](#)**Subject**

3.45.04 Company taxation

Procedure completed

**Additional information****Source**

European Commission

**Document**

EUR-Lex

**Date**