

| Basic information  |                     |
|--|---------------------|
| <b>2013/0400(CNS)</b><br>CNS - Consultation procedure<br>Directive   | Procedure completed |
| Common system of taxation applicable in the case of parent companies and subsidiaries of different Member States: tackling double non-taxation<br><br>Amending Directive 2011/96/EU <a href="#">2010/0387(CNS)</a><br><br><b>Subject</b><br><br>3.45.04 Company taxation |                     |

| Documentation gateway   |                               |  |            |                         |
|---|-------------------------------|--|------------|-------------------------|
| <b>European Parliament</b>                                      |                               |  |            |                         |
| Document type   | Committee                     | Reference  | Date       | Summary                 |
| Committee draft report  |                               | <a href="#">PE526.302</a>  | 28/01/2014 |                         |
| Committee opinion   | <a href="#">JURI</a>          | <a href="#">PE526.293</a>  | 12/02/2014 |                         |
| Amendments tabled in committee                                  |                               | <a href="#">PE529.823</a>  | 28/02/2014 |                         |
| Committee report tabled for plenary, 1st reading/single reading |                               | <a href="#">A7-0243/2014</a>   | 24/03/2014 | <a href="#">Summary</a> |
| Text adopted by Parliament, 1st reading/single reading          |                               | <a href="#">T7-0275/2014</a>   | 02/04/2014 | <a href="#">Summary</a> |
| <b>European Commission</b>                                      |                               |  |            |                         |
| Document type   |                               | Reference  | Date       | Summary                 |
| Legislative proposal  |                               | COM(2013)0814<br> | 25/11/2013 | <a href="#">Summary</a> |
| Document attached to the procedure                              |                               | SWD(2013)0473<br> | 25/11/2013 |                         |
| Document attached to the procedure                              |                               | SWD(2013)0474<br> | 25/11/2013 |                         |
| Document attached to the procedure                              |                               | SWD(2013)0475<br> | 25/11/2013 |                         |
| Commission response to text adopted in plenary                  |                               | <a href="#">SP(2014)471</a>  | 09/07/2014 |                         |
| <b>National parliaments</b>                                     |                               |  |            |                         |
| Document type   | Parliament /Chamber           | Reference  | Date       | Summary                 |
| Contribution  | <a href="#">PT_PARLIAMENT</a> | <a href="#">COM(2013)0814</a>  | 04/02/2014 |                         |
| Contribution  | <a href="#">ES_PARLIAMENT</a> | <a href="#">COM(2013)0814</a>  | 27/02/2014 |                         |
| Reasoned opinion  | <a href="#">SE_PARLIAMENT</a> | <a href="#">PE536.048</a>  | 30/06/2014 |                         |

