

Basic information

2013/0400(CNS)

CNS - Consultation procedure
Directive

Common system of taxation applicable in the case of parent companies
and subsidiaries of different Member States: tackling double non-taxation

Amending Directive 2011/96/EU [2010/0387\(CNS\)](#)

Subject

3.45.04 Company taxation

Procedure completed

Final act

[Directive 2014/0086](#)
[OJ L 219 25.07.2014, p. 0040](#)

[Summary](#)