

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

Key events

| Date | Event | Reference | Summary |
|------------|---|--|-------------------------|
| 25/11/2013 | Legislative proposal published | COM(2013)0814  | Summary |
| 13/01/2014 | Committee referral announced in Parliament | | |
| 18/03/2014 | Vote in committee | | |
| 24/03/2014 | Committee report tabled for plenary, 1st reading/single reading | A7-0243/2014 | Summary |
| 02/04/2014 | Decision by Parliament | T7-0275/2014 | Summary |
| 02/04/2014 | Results of vote in Parliament |  | |
| 20/06/2014 | Act adopted by Council after consultation of Parliament | | |
| 20/06/2014 | End of procedure in Parliament | | |
| 25/07/2014 | Final act published in Official Journal | | |