

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

Technical information**Procedure reference**

2013/0400(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Amendments and repealsAmending Directive 2011/96/EU [2010/0387\(CNS\)](#)**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 completed

Committee dossier

ECON/7/14639