

**Basic information****2004/0076(CNS)**

CNS - Consultation procedure  
Directive

Common system of taxation: possibility for certain Member States to  
apply transitional periods

Amending Directive 2003/49/EC [1998/0087\(CNS\)](#)

**Subject**

3.45.04 Company taxation

Procedure completed

**Final act**

[Directive 2004/0076](#)  
[OJ L 195 02.06.2004, p. 0033-0035](#)

[Summary](#)