

Basic information

CNS - Consultation procedure
Directive

[1998/0087\(CNS\)](#)

Procedure completed

Common system of taxation applicable to interest and royalty payments made between associated companies of different Member States. Tax package

Amended by [2004/0076\(CNS\)](#)

Subject
3.45.04 Company taxation

Additional information

European Commission

[EUR-Lex](#)