

## Basic information

CNS - Consultation procedure  
Directive

[2003/0239\(CNS\)](#)

Procedure completed

Companies of different Member States: taxation of mergers, divisions,  
transfers of assets, exchanges of shares (amend. Directive 90/434/EC)

Repealed by [2008/0158\(CNS\)](#)

Subject

2.60.04 Economic concentration, mergers, takeover bids, holding companies

3.45.04 Company taxation

## Additional information

European Commission

[EUR-Lex](#)