

### Basic information

CNS - Consultation procedure  
Directive

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

Procedure completed

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

### Additional information

European Commission

[EUR-Lex](#)