

Basic information

CNS - Consultation procedure
Directive

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

Procedure completed

Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

Repealing Directive 2005/19/EC [2003/0239\(CNS\)](#)

Subject

2.60.04 Economic concentration, mergers, takeover bids, holding companies

3.45.04 Company taxation

Additional information

National parliaments

[IPEX](#)

European Commission

[EUR-Lex](#)