

## Basic information

CNS - Consultation procedure  
Directive

[2010/0387\(CNS\)](#)

Procedure completed

Company taxation: parent companies and subsidiaries of different Member States, common system. Recast

Amended by [2013/0400\(CNS\)](#)

Subject

3.45.04 Company taxation

## Additional information

National parliaments

[IPEX](#)

European Commission

[EUR-Lex](#)