

## Basic information

CNS - Consultation procedure  
Directive

[2011/0314\(CNS\)](#)

Awaiting final decision

Corporate taxation: common system of taxation applicable to interest and  
royalty payments. Recast

Repealing Directive 2003/49/EC [1998/0087\(CNS\)](#)

Subject

3.45.04 Company taxation

## Additional information

National parliaments

[IPEX](#)

European Commission

[EUR-Lex](#)