

Basic information

CNS - Consultation procedure
Directive

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

Procedure completed

Common system of taxation applicable in the case of parent companies and subsidiaries of different Member States: tackling double non-taxation

Amending Directive 2011/96/EU [2010/0387\(CNS\)](#)

Subject

3.45.04 Company taxation

Additional information

European Commission

[EUR-Lex](#)