

# Procedure file

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 <a href="#">2010/0387(CNS)</a>	
Subject 3.45.04 Company taxation	

Documentation gateway					
Legislative proposal		COM(2013)0814	25/11/2013	EC	Summary
Document attached to the procedure		SWD(2013)0473	25/11/2013	EC	
Document attached to the procedure		SWD(2013)0474	25/11/2013	EC	
Document attached to the procedure		SWD(2013)0475	25/11/2013	EC	
Committee draft report		<a href="#">PE526.302</a>	28/01/2014	EP	
Committee opinion	JURI	<a href="#">PE526.293</a>	12/02/2014	EP	
Amendments tabled in committee		<a href="#">PE529.823</a>	28/02/2014	EP	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A7-0243/2014</a>	24/03/2014	EP	Summary
Text adopted by Parliament, 1st reading/single reading		<a href="#">T7-0275/2014</a>	02/04/2014	EP	Summary
Reasoned opinion	SE_PARLIAMENT	<a href="#">PE536.048</a>	30/06/2014	NP	
Commission response to text adopted in plenary		<a href="#">SP(2014)471</a>	09/07/2014	EC	