


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 2010/0387(CNS)		
Subject 3.45.04 Company taxation		

Key events			
25/11/2013	Legislative proposal published	COM(2013)0814	Summary
13/01/2014	Committee referral announced in Parliament		
18/03/2014	Vote in committee		
24/03/2014	Committee report tabled for plenary, 1st reading/single reading	A7-0243/2014	Summary
02/04/2014	Results of vote in Parliament		
02/04/2014	Decision by Parliament	T7-0275/2014	Summary
20/06/2014	Act adopted by Council after consultation of Parliament		
20/06/2014	End of procedure in Parliament		
25/07/2014	Final act published in Official Journal		