


# Procedure file

Basic information	
CNS - Consultation procedure Directive	2008/0158(CNS)
Procedure completed	
Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification	
Repealing Directive 2005/19/EC <a href="#">2003/0239(CNS)</a>	
Subject	
2.60.04 Economic concentration, mergers, takeover bids, holding companies	
3.45.04 Company taxation	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>JURI</b> Legal Affairs		25/06/2008
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Agriculture and Fisheries</a>	<a href="#">2966</a>	19/10/2009
European Commission	Commission DG	Commissioner	
	<a href="#">Legal Service</a>	BARROSO José Manuel	

Key events			
29/07/2008	Legislative proposal published	<a href="#">COM(2008)0492</a>	Summary
09/10/2008	Committee referral announced in Parliament		
15/12/2008	Vote in committee		Summary
17/12/2008	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A6-0511/2008</a>	
13/01/2009	Results of vote in Parliament		
13/01/2009	Decision by Parliament	<a href="#">T6-0003/2009</a>	Summary
19/10/2009	Act adopted by Council after consultation of Parliament		
19/10/2009	End of procedure in Parliament		
25/11/2009	Final act published in Official Journal		

Technical information	
Procedure reference	2008/0158(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive

	Repealing Directive 2005/19/EC <a href="#">2003/0239(CNS)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 115
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/65776

#### Documentation gateway

Legislative proposal	<a href="#">COM(2008)0492</a>	29/07/2008	EC	Summary
Economic and Social Committee: opinion, report	<a href="#">CES1683/2008</a>	22/10/2008	ESC	
Committee report tabled for plenary, 1st reading/single reading	<a href="#">A6-0511/2008</a>	17/12/2008	EP	
Text adopted by Parliament, 1st reading/single reading	<a href="#">T6-0003/2009</a>	13/01/2009	EP	Summary

#### Additional information

National parliaments	<a href="#">IPEX</a>
European Commission	<a href="#">EUR-Lex</a>

#### Final act

[Directive 2009/133](#)  
[OJ L 310 25.11.2009, p. 0034](#) Summary

## Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

**PURPOSE:** to codify the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States.

**PROPOSED ACT:** Council Regulation.

**CONTENT:** the purpose of this proposal is to codify EU provisions on the common system taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. In codifying legislative acts that have been amended frequently the EU is seeking to both simplify and clarify EU legislation.

The new Directive will supersede the various acts incorporated in it. It fully preserves the content of the acts being codified and hence does no more than bring them together, with only such formal amendments as are required by the codification exercise itself.

## Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

The Committee on Legal Affairs adopted a report drafted by Diana WALLIS (ALDE, UK) and approved the proposal for a Council Directive on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (Codified version). The proposal was approved as adapted to the recommendations of the Consultative Working Party of the Legal Services of the European Parliament, the Council and the Commission.

## Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

The European Parliament adopted, by 479 votes to 12 with 18 abstentions, under the consultation procedure, a legislative resolution approving the proposal for a Council directive on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States (codified version). The report had been tabled for consideration in plenary by Diana WALLIS (ALDE, UK) on behalf of the Committee on Legal Affairs.

## Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification

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**PURPOSE:** to codify Council Directive 90/434/EEC on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States.

**LEGISLATIVE ACT:** Council Directive 2009/133/EC on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States

**CONTENT:** the Council adopted a directive on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States. The new directive is aimed at codifying Directive 90/434/EEC. It supersedes the various acts incorporated in it, while fully preserving the content of the act being codified.

**ENTRY INTO FORCE:** 15/12/2009.