


# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">1993/1205(CNS)</a>	Procedure lapsed or withdrawn
Company taxation: Common system applicable to parent companies and their subsidiaries		
Subject 3.45.04 Company taxation		

Key players			
European Parliament			
Council of the European Union			
	Council configuration	Meeting	Date
	<a href="#">Economic and Financial Affairs ECOFIN</a>	<a href="#">2044</a>	12/05/1997

Key events			
25/07/1993	Legislative proposal published	COM(1993)0293	Summary
13/09/1993	Committee referral announced in Parliament		
17/02/1994	Vote in committee		Summary
16/02/1994	Committee report tabled for plenary, 1st reading/single reading	A3-0078/1994	
18/04/1994	Debate in Parliament		
19/04/1994	Decision by Parliament	T3-0222/1994	
12/05/1997	Debate in Council	<a href="#">2044</a>	
06/08/2004	Additional information		Summary

Technical information	
Procedure reference	1993/1205(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/3/04891

Documentation gateway					
Legislative proposal		COM(1993)0293	26/07/1993	EC	Summary
Economic and Social Committee: opinion, report		<a href="#">CES1168/1993</a> <a href="#">OJ C 034 02.02.1994, p. 0041</a>	24/11/1993	ESC	
Committee report tabled for plenary, 1st reading/single reading		A3-0078/1994 <a href="#">OJ C 077 14.03.1994, p. 0002</a>	17/02/1994	EP	
Text adopted by Parliament, 1st reading/single reading		T3-0222/1994	19/04/1994	EP	

## Company taxation: Common system applicable to parent companies and their subsidiaries

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The purpose of the proposal is to extend the scope of the 1990 'parent company-subsidiary' directive - which abolished certain cases of double taxation on undertakings operating in several more Member States - to all undertakings established in the Community subject to corporation tax, in particular cooperatives or partnerships opting to be liable for corporation tax. In order to take advantage of the directive, undertakings will only have to show that they fulfil its conditions. The proposal is also intended to ensure that the double economic taxation on dividends is abolished completely when a subsidiary redistributes profits from its own subsidiary. ?

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The Committee on Economic and Monetary Affairs adopted the draft report by Mr COX (LDR, IRL) on the directives amending the common system of taxation applicable to mergers (CSA 2873) and parent companies and subsidiaries in the Member States (CSA 2883). The report approved the Commission proposals subject to a single amendment to rectify the lack of a definition of a European company at Community level.?

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As this proposal is no longer of topical interest, it has been withdrawn by the Commission.