

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2008/0206(CNS)</a>	Procedure lapsed or withdrawn
Company taxation: parent companies and subsidiaries of different Member States, common system		
Subject 3.45.04 Company taxation		

Key players		
European Parliament		
Council of the European Union		
European Commission	Commission DG <a href="#">Legal Service</a>	Commissioner BARROSO José Manuel

Key events			
05/11/2008	Legislative proposal published	<a href="#">COM(2008)0691</a>	Summary
20/11/2008	Committee referral announced in Parliament		
19/10/2009	Committee referral announced in Parliament		
04/01/2011	Additional information		Summary

Technical information	
Procedure reference	2008/0206(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the EU TFEU 115
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	JURI/7/00130

Documentation gateway					
Legislative proposal		<a href="#">COM(2008)0691</a>	06/11/2008	EC	Summary
Economic and Social Committee: opinion, report		<a href="#">CES0051/2009</a>	14/01/2009	ESC	

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

## Company taxation: parent companies and subsidiaries of different Member States, common system

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**PURPOSE:** to codify the legislation on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States.

**PROPOSED ACT:** Council Directive.

**CONTENT:** the purpose of this proposal is to undertake a codification of Council Directive 90/435/EEC of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States. The new Directive will supersede the various acts incorporated in it. This proposal fully preserves the content of the acts being codified and hence does no more than bringing them together with only such formal amendments as are required by the codification exercise itself.

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As announced in Official Journal C 156 of 2 June 2012, the Commission decided to withdraw this proposal, which had become obsolete.