

Procedure file

Basic information		
CNS - Consultation procedure Directive	1998/0087(CNS)	Procedure completed
Common system of taxation applicable to interest and royalty payments made between associated companies of different Member States. Tax package Amended by 2004/0076(CNS) Subject 3.45.04 Company taxation		

Technical information	
Procedure reference	1998/0087(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amended by 2004/0076(CNS)
Legal basis	Rules of Procedure EP 050; EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/09972