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 <u>2004/0076(CNS)</u> | | |
| 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 <u>2004/0076(CNS)</u> | |
| Legal basis | Rules of Procedure EP 050; EC Treaty (after Amsterdam) EC 094 | |
| Stage reached in procedure | Procedure completed | |
| Committee dossier | ECON/4/09972 | |