

Procedure file

Basic information	
CNS - Consultation procedure Directive	1998/0087(CNS)
Common system of taxation applicable to interest and royalty payments made between associated companies of different Member States. Tax package	Procedure completed
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	EC Treaty (after Amsterdam) EC 094; Rules of Procedure EP 050
Stage reached in procedure	Procedure completed
Committee dossier	ECON/4/09972