

# Procedure file

Basic information	
CNS - Consultation procedure Directive	2008/0158(CNS)
Common system of taxation applicable to mergers, divisions, partial divisions, transfers of assets and exchanges of shares concerning companies of different Member States and to the transfer of the registered office of an SE or SCE between Member States. Codification	Procedure completed
Repealing Directive 2005/19/EC <a href="#">2003/0239(CNS)</a>	
Subject 2.60.04 Economic concentration, mergers, takeover bids, holding companies 3.45.04 Company taxation	

Technical information	
Procedure reference	2008/0158(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Codification
Legislative instrument	Directive
	Repealing Directive 2005/19/EC <a href="#">2003/0239(CNS)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 115
Stage reached in procedure	Procedure completed
Committee dossier	JURI/6/65776