

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2013/0400(CNS)</a>	Procedure completed
Common system of taxation applicable in the case of parent companies and subsidiaries of different Member States: tackling double non-taxation Amending Directive 2011/96/EU <a href="#">2010/0387(CNS)</a>		
Subject 3.45.04 Company taxation		

Technical information	
Procedure reference	2013/0400(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
	Amending Directive 2011/96/EU <a href="#">2010/0387(CNS)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 115
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	ECON/7/14639