

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">1993/1205(CNS)</a>	Procedure lapsed or withdrawn
Company taxation: Common system applicable to parent companies and their subsidiaries		
Subject 3.45.04 Company taxation		

Technical information	
Procedure reference	1993/1205(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	EC Treaty (after Amsterdam) EC 094
Stage reached in procedure	Procedure lapsed or withdrawn
Committee dossier	ECON/3/04891