

Council Directive 2003/49/EC of 3 June 2003 on a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States

Article 1	Scope and procedure
Article 2	Definition of interest and royalties
Article 3	Definition of company, associated company and permanent establishment
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ANNEX

List of companies covered by Article 3(a) of the Directive

Companies under Belgian law known as: 'naamloze vennootschap/société anonyme, commanditaire...

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ C 123, 22.4.1998, p. 9.](#)
- (2) [OJ C 313, 12.10.1998, p. 151.](#)
- (3) [OJ C 284, 14.9.1998, p. 50.](#)