

Council Directive of 23 July 1990 on the 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Member States and to the transfer of the registered office, of an SE or SCE, between Member States (90/434/EEC) (repealed)

Textual Amendments applied to the whole legislation

F1 Repealed by [Council Directive 2009/133/EC](#) of 19 October 2009 on the common system of taxation applicable to mergers, divisions, partial divisions, transfers of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 (codified version).

^{F1}TITLE I

General provisions

.....

^{F1}TITLE II

Rules applicable to mergers, divisions, partial divisions, and exchanges of shares

.....

^{F1}TITLE III

Rules applicable to transfers of assets.

.....

^{F1}TITLE IV

Special case of the transfer of a permanent establishment

.....

^{F1}TITLE IVa

Special case of transparent entities

.....

^{F1}TITLE IVb

Rules applicable to the transfer of the registered office of an SE or an SCE

.....

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.

^{F1}TITLE V

Final provisions

.....