

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Member States and to the transfer of the registered office, of an SE or SCE, between Member States (90/434/EEC) (repealed)

## TITLE I

### General provisions

- Article 1 Each Member State shall apply this Directive to the following:...
- Article 2 For the purposes of this Directive: ‘merger’ shall mean an...
- Article 3 For the purposes of this Directive, ‘company from a Member...

## TITLE II

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

- Article 4 (1) A merger, division or partial division shall not give...
- Article 5 The Member States shall take the necessary measures to ensure...
- Article 6 To the extent that, if the operations referred to in...
- Article 7 (1) Where the receiving company has a holding in the...
- Article 8 (1) On a merger, division or exchange of shares, the...

## TITLE III

### Rules applicable to transfers of assets.

- Article 9 The provisions of Articles 4, 5 and 6 shall apply...

## TITLE IV

### Special case of the transfer of a permanent establishment

- Article 10 (1) Where the assets transferred in a merger, a division,...

## TITLE IVa

### Special case of transparent entities

- Article 10a (1) Where a Member State considers a non-resident transferring or...

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#### TITLE IVb

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

- Article 10b (1) Where, (a) an SE or an SCE transfers its...  
Article 10c (1) Where, (a) an SE or an SCE transfers its...  
Article 10d (1) The transfer of the registered office of an SE...

#### TITLE V

Final provisions

- Article 11 (1) A Member State may refuse to apply or withdraw...  
Article 12 (1) Member States shall bring into force the laws, regulations...  
Article 13 This Directive is addressed to the Member States.

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#### ANNEX

LIST OF COMPANIES REFERRED TO IN ARTICLE 3(a)

companies incorporated under Council Regulation (EC) No 2157/2001 of 8...

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- (1) OJ No C 39, 22. 3. 1969, p. 1.
- (2) OJ No C 51, 29. 4. 1970, p. 12.
- (3) OJ No C 100, 1. 8. 1969, p. 4.