

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Member States and to the transfer of the registered office, of an SE or SCE, between Member States (90/434/EEC) (repealed)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
Article 2
Article 3

TITLE II

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

Article 4
Article 5
Article 6
Article 7
Article 8

TITLE III

Rules applicable to transfers of assets.

Article 9
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TITLE IV

Special case of the transfer of a permanent establishment

Article 10
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TITLE IVa

Special case of transparent entities

Article 10a
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TITLE IVb

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

Article 10b
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Status: EU Directives are published on this site to aid cross referencing from UK legislation. Since IP completion day (31 December 2020 11.00 p.m.) no amendments have been applied to this version.

Article 10c
Article 10d

TITLE V
Final provisions

Article 11
Article 12
Article 13



ANNEX
LIST OF COMPANIES REFERRED TO IN ARTICLE 3(a)
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