

Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (recast)

Article 1	(1) Each Member State shall apply this Directive:
Article 2	For the purposes of this Directive the following definitions shall...
Article 3	(1) For the purposes of applying this Directive:
Article 4	(1) Where a parent company or its permanent establishment, by...
Article 5	Profits which a subsidiary distributes to its parent company shall...
Article 6	The Member State of a parent company may not charge...
Article 7	(1) The term ‘withholding tax’ as used in this Directive...
Article 8	(1) Member States shall bring into force the laws, regulations,...
Article 9	Directive 90/435/EEC, as amended by the acts listed in Annex...
Article 10	This Directive shall enter into force on the 20th day...
Article 11	This Directive is addressed to the Member States.

---

ANNEX I

PART A

List of companies referred to in Article 2(a)(i)

PART B

List of taxes referred to in Article 2(a)(iii)

ANNEX II

PART A

PART B

ANNEX III

---

**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) Opinion delivered on 4 May 2011 (not yet published in the Official Journal).
- (2) [OJ C 107, 6.4.2011, p. 73.](#)
- (3) [OJ L 225, 20.8.1990, p. 6.](#)
- (4) See Annex II, Part A.
- (5) [2008] ECR I-03189.