

Opinion of the European Economic and Social Committee on the ‘Proposal for a Council Directive on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States’ (Recast)

COM(2010) 784 final — 2010/0387 (CNS)

(2011/C 107/16)

On 25 January 2011 the Council decided to consult the European Economic and Social Committee, under Article 113 of the Treaty on the Functioning of the European Union, on the

Proposal for a Council directive on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (Recast)

COM((2010) 784 final — 2010/0387 (CNS).

Since the Committee unreservedly endorses the contents of the proposal and has already set out its views on the subject in its earlier opinion on Common system of taxation/ parent companies and subsidiaries; OJ 2009/C 182/18 p. 77, adopted on 14 January 2009, it decided, at its 469th plenary session of 16 and 17 (meeting of 16 February 2011), by 115 votes to zero with three abstentions, to issue an opinion endorsing the proposed text and to refer to the position it had taken in the above-mentioned document(s).

Brussels, 16 February 2011.

The President
of the European Economic and Social Committee
Staffan NILSSON
