

**Opinion of the European Economic and Social Committee on the Proposal for a Council Directive 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)**

COM(2008) 492 *final* — 2008/0158 CNS

(2009/C 100/29)

On 25 September 2008, the Council of the European Union decided to consult the European Economic and Social Committee, under Article 94 of the Treaty establishing the European Community, on the

*Proposal for a Council Directive 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)*

Since the Committee unreservedly endorses the content of the proposal and feels that it requires no comment on its part, it decided, at its 448th plenary session of 22 and 23 October 2008 (meeting of 22 October 2008), by 115 votes in favour with 3 abstentions, to issue an opinion endorsing the proposed text.

Brussels, 22 October 2008.

The President  
of the European Economic and Social Committee  
Mario SEPI

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