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 (codified version)'

COM(2008) 691 final — 2008/0206 (CNS) (2009/C 182/18)

On 19 November 2008 the Council 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 in the case of parent companies and subsidiaries of different Member States (codified version)

COM(2008) 691 final — 2008/0206 (CNS).

Since the Committee unreservedly endorses the content of the proposal and feels that it requires no comment on its part, it decided, at its 450th plenary session of 14 and 15 January 2009 (meeting of 14 January), by 180 votes to two with six abstentions, to issue an opinion endorsing the proposed text.

Brussels, 14 January 2009.

The President of the European Economic and Social Committee Mario SEPI