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► **M1 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) ◀

(OJ L 225, 20.8.1990, p. 1)

repealed by:

	Official Journal		
	No	page	date
Council Directive 2009/133/EC of 19 October 2009	L 310	34	25.11.2009

The final consolidated version before repeal is available at:  
<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CONSLEG:1990L0434:20070101:EN:PDF>