

Council Directive of 23 July 1990 on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (90/435/EEC) (repealed)

COUNCIL DIRECTIVE

of 23 July 1990

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(90/435/EEC) (repealed)

F1

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**Textual Amendments**

**F1** Repealed by [Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different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 \(recast\)](#).

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**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.*

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