

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subsidiaries of different Member States (90/435/EEC) (repealed)

Article 5

.....

Textual Amendments applied to the whole legislation

- F1** Repealed by [Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different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