

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system of taxation applicable in the case of parent companies and subsidiaries of different Member States (90/435/EEC) (repealed)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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F1

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F1 Repealed by [Council Directive 2011/96/EU of 30 November 2011 on the common system of taxation applicable in the case of parent companies and subsidiaries of different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