

Council Directive 2005/19/EC of 17 February 2005 amending Directive 90/434/EEC 1990 on the common system of taxation applicable to mergers, divisions, transfers of assets and exchanges of shares concerning companies of different Member States

- Article 1 Directive 90/434/EEC is hereby amended as follows: the title shall...
- Article 2 (1) Member States shall bring into force the laws, regulations...
- Article 3 This Directive is addressed to the Member States.  
Signature

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ANNEX

ANNEX LIST OF COMPANIES REFERRED TO IN ARTICLE  
3(a) companies...

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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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- (1) Opinion delivered on 10 March 2004 (not yet published in the Official Journal).
- (2) [OJ C 110, 30.4.2004, p. 30.](#)
- (3) [OJ L 225, 20.8.1990, p. 1.](#) Directive as last amended by the 2003 Act of Accession.
- (4) [OJ L 294, 10.11.2001, p. 1.](#) Regulation as amended by Regulation (EC) No 885/2004 ([OJ L 168, 1.5.2004, p. 1.](#)).
- (5) [OJ L 294, 10.11.2001, p. 22.](#)
- (6) [OJ L 207, 18.8.2003, p. 1.](#) Regulation as amended by Decision of the EEA Joint Committee No 15/2004 ([OJ L 116, 22.4.2004, p. 68.](#)).
- (7) [OJ L 207, 18.8.2003, p. 25.](#)
- (8) [OJ L 225, 20.8.1990, p. 6.](#) Directive as last amended by Directive 2003/123/EC ([OJ L 7, 13.1.2004, p. 41.](#)).