

Council Directive 2009/133/EC of 19 October 2009 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 (codified version)

CHAPTER I

GENERAL PROVISIONS

- Article 1 Each Member State shall apply this Directive to the following:...
- Article 2 For the purposes of this Directive, the following definitions shall...
- Article 3 For the purposes of this Directive, 'company from a Member...

CHAPTER II

RULES APPLICABLE TO MERGERS, DIVISIONS, PARTIAL DIVISIONS,
TO TRANSFERS OF ASSETS AND EXCHANGES OF SHARES

- Article 4 (1) A merger, division or partial division shall not give...
- Article 5 The Member States shall take the necessary measures to ensure...
- Article 6 To the extent that, if the operations referred to in...
- Article 7 (1) Where the receiving company has a holding in the...
- Article 8 (1) On a merger, division or exchange of shares, the...
- Article 9 Articles 4, 5 and 6 shall apply to transfers of...

CHAPTER III

SPECIAL CASE OF THE TRANSFER OF A PERMANENT ESTABLISHMENT

- Article 10 (1) Where the assets transferred in a merger, a division,...

CHAPTER IV

SPECIAL CASE OF TRANSPARENT ENTITIES

- Article 11 (1) Where a Member State considers a non-resident transferring or...

CHAPTER V

RULES APPLICABLE TO THE TRANSFER OF
THE REGISTERED OFFICE OF AN SE OR AN SCE

- Article 12 (1) Where: (a) an SE or an SCE transfers its...
- Article 13 (1) Where: (a) an SE or an SCE transfers its...
- Article 14 (1) The transfer of the registered office of an SE...

CHAPTER VI

FINAL PROVISIONS

- Article 15 (1) A Member State may refuse to apply or withdraw...
Article 16 Member States shall communicate to the Commission the texts
of...
Article 17 Directive 90/434/EEC, as amended by the acts listed in Annex...
Article 18 This Directive shall enter into force on the 20th day...
Article 19 This Directive is addressed to the Member States.

ANNEX I

PART A

LIST OF COMPANIES REFERRED TO IN ARTICLE 3(a)

PART B

LIST OF TAXES REFERRED TO IN ARTICLE 3(C)

ANNEX II

PART A

PART B

ANNEX III

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.

- (1) Opinion of 13 January 2009 (not yet published in the Official Journal).
- (2) [OJ C 100, 30.4.2009, p. 153.](#)
- (3) [OJ L 225, 20.8.1990, p. 1.](#)
- (4) See Annex II, Part A.