

Council Regulation (EEC) No 2137/85 of 25 July 1985
on the European Economic Interest Grouping (EEIG)

Article 40

The profits or losses resulting from the activities of a grouping shall be taxable only in the hands of its members.

Changes to legislation:

There are outstanding changes not yet made to Council Regulation (EEC) No 2137/85. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Art. A1 inserted by [S.I. 2018/1299 reg. 32](#)
- Art. 1(2)(b) words substituted in earlier amending provision S.I. 2018/1299, reg. 33 by [S.I. 2020/523 reg. 8\(a\)\(ii\)](#)
- Art. 1(4) words substituted in earlier amending provision S.I. 2018/1299, reg. 33 by [S.I. 2020/523 reg. 8\(a\)\(iii\)](#)
- Art. 1(5) words substituted in earlier amending provision S.I. 2018/1299, reg. 33 by [S.I. 2020/523 reg. 8\(a\)\(iv\)](#)
- Art. 1A inserted by [S.I. 2018/1299 reg. 34](#)
- Art. 1A(3)(b) words substituted in earlier amending provision S.I. 2018/1299, reg. 34 by [S.I. 2020/523 reg. 8\(b\)](#)
- Art. 3(2)(d) words substituted by [S.I. 2018/1299 reg. 36\(a\)](#)
- Art. 3(2)(e) word substituted by [S.I. 2018/1299 reg. 36\(b\)](#)
- Art. 3(2)(f)(g) inserted by [S.I. 2018/1299 reg. 36\(c\)](#)
- Art. 4(1)(a) words inserted by [S.I. 2018/1299 reg. 37\(a\)\(i\)](#)
- Art. 4(1)(a) words inserted by [S.I. 2018/1299 reg. 37\(a\)\(ii\)](#)
- Art. 4(1)(b) words inserted by [S.I. 2018/1299 reg. 37\(b\)](#)
- Art. 5(a) words omitted by [S.I. 2018/1299 reg. 38\(b\)](#)
- Art. 5(e) words inserted by [S.I. 2018/1299 reg. 38\(c\)](#)
- Art. 7(b) words omitted by [S.I. 2018/1299 reg. 40\(b\)\(ii\)](#)
- Art. 7(d) words substituted by [S.I. 2018/1299 reg. 40\(b\)\(iii\)](#)
- Art. 7(g) words substituted by [S.I. 2018/1299 reg. 40\(b\)\(iii\)](#)
- Art. 7(h) words omitted by [S.I. 2018/1299 reg. 40\(b\)\(iv\)](#)
- Art. 7(i) omitted by [S.I. 2018/1299 reg. 40\(b\)\(v\)](#)
- Art. 13(2) words substituted in earlier amending provision S.I. 2018/1299, reg. 46 by [S.I. 2020/523 reg. 8\(d\)](#)
- Art. 25(a) word substituted by [S.I. 2018/1299 reg. 51\(a\)\(i\)\(aa\)](#)
- Art. 25(a) word substituted by [S.I. 2018/1299 reg. 51\(a\)\(i\)\(bb\)](#)
- Art. 25(b) omitted by [S.I. 2018/1299 reg. 51\(a\)\(ii\)](#)
- Art. 35(22) omitted by [S.I. 2018/1299 reg. 56\(a\)](#)