



Council of the
European Union

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"I/A" ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Council Directive amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States
- Adoption of the legislative act (**LA + S**)

Delegations will find in Annex the statements to be entered in the Minutes of the Session at which the abovementioned Directive will be adopted.

**DRAFT STATEMENTS
TO BE ENTERED IN THE COUNCIL MINUTES**

Statement by the Council

In applying the anti-abuse provision in Directive 2011/96/EU, Member States will endeavour to inform each other, under the existing EU legal instruments, when information may be useful to the other Member State.

Statement by the Council

The Council will take into consideration the anti-abuse provision in Directive 2011/96/EU in its future work on a possible anti-abuse provision to be included in Directive 2003/49/EC.

Statement by the Commission

The Commission confirms that the proposed amendments to Article 1, paragraph 2 of the Parent Subsidiary directive are not intended to affect national participation exemption systems in so far as these are compatible with the Treaty provisions.
