

Council Directive 2004/76/EC of 29.4.2004 amending Directive 2003/49/EC as regards the possibility for certain Member States to apply transitional periods for the application of a common system of taxation applicable to interest and royalty payments made between associated companies of different Member States

- Article 1 Article 6 of Directive 2003/49/EC is hereby amended as follows:...
- Article 2 (1) Member States shall bring into force the laws, regulations...
- Article 3 This Directive shall enter into force subject to, and as...
- Article 4 This Directive is addressed to the Member States.
- Signature

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) OJ C
- (2) OJ C
- (3) OJ C
- (4) [OJ L 157, 26.6.2003, p. 49.](#)
- (5) [OJ L 157, 26.6.2003, p. 38.](#)