

Council Directive 2014/86/EU (amending the Parent Subsidiary Directive) has been published in the Official Journal of the European Union

(July 25, 2014)

Council Directive 2014/86/EU of July 8, 2014 amending Directive 2011/96/EU on the common system of taxation applicable in the case of parent companies and subsidiaries of different Member States (Parent Subsidiary Directive) was published in the Official Journal of the European Union on July 25, 2014. Based on Article 3, Council Directive 2014/86/EU will enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

[Click here](#) for the English version of Council Directive 2014/86/EU;

[Click here](#) for the consolidated version of Directive 2011/96/EU as it will read after Council Directive 2014/86/EU has entered into force;

[Click here](#) for the consolidated Spanish version of Directive 2011/96/EU as we expect it to read after Council Directive 2014/86/EU has entered into force;

[Click here](#) for the consolidated Portuguese version of Directive 2011/96/EU as we expect it to read after Council Directive 2014/86/EU has entered into force.

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