

| Directive              | Proposal     | No of EU MS | Adopted   | No of EU MS | Notes  | No of EU MS |
|------------------------|--------------|-------------|-----------|-------------|--|-------------|
| Parent-subsiidiary     | 1969         | 6           | July 1990 | 12          | Recast 2011<br>Amendments 2014, 2015                                     | 27          |
|                        |              |             |           |             |  | 28          |
| Merger                 | 1969         | 6           | July 1990 | 12          | Amended 2006   |             |
| Arbitration Convention | 1976         | 9           | July 1990 | 12          | In force 1.1.1995 – 31.12.1999 and since 1.1.2004 retroactively 1.1.2000 | 15          |
| DAC                    | March 1976   | 9           | Dec 1977  | 9           | End of validity 1.1.2013   |             |
| Interest and royalties | 1991<br>1998 | 12<br>15    | June 2003 | 15          | Proposal for recast 2011   |             |
| Savings                | 2001         | 15          | June 2003 | 15          | End of validity 31.12.2015   |             |
| „New“ DAC              | Feb 2009     | 27          | Feb 2011  | 27          | Has been amended 8 times   |             |
| CCCTB I                | March 2011   | 27          |           |             | Replaced by CC©TB proposal Oct 2016                                      | 28          |
| CC©TB                  | Oct 2016     | 28          |           |             | Replaced by BEFIT proposal Sept 2023                                     | 27          |
| ATAD I                 | Jan 2016     | 28          | July 2016 | 28          |  |             |
| ATAD II                | Oct 2016     | 28          | May 2017  | 28          |  |             |
| DRM                    | Oct 2016     | 28          | Oct 2017  | 28          |  |             |
| SDP                    | March 2018   | 28          |           |             |  |             |
| DST                    | March 2018   | 28          |           |             |  |             |
| Minimum CIT            | Dec 2021     | 27          | Dec 2022  | 27          | Text stabilised in April-May 2022  |             |
| Unshell                | Dec 2021     | 27          |           |             |  |             |
| DEBRA                  | May 2022     | 27          |           |             |  |             |
| FASTER                 | June 2023    | 27          | May 2024? | 27          |  |             |
| BEFIT                  | Sept 2023    | 27          |           |             |  |             |
| TP                     | Sept 2023    | 27          |           |             |  |             |
| HOT                    | Sept 2023    | 27          |           |             |  |             |

