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**WORKING PAPER**

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**MEETING DOCUMENT**

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From:	Presidency
To:	High Level Working Party
Subject:	Digital Taxation - Discussion in preparation of the policy debate at ECOFIN

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Delegations will find attached a document in view of the meeting of the High Level Working Party (Taxation) on 28 February 2019.

**Cover note**

**HLWP**

28 February 2019

**I. INTRODUCTION**

1. Following the outcome of ECOFIN of 4 December 2018 on the proposal for a Council Directive on the common system of a **digital services tax** on revenues resulting from the provision of certain digital services ("DST") the Romanian Presidency resumed technical discussions on the **Digital Advertising Tax Directive** (DAT) as from January 2019.
2. DAT was discussed at the Working Party on Tax Questions (digital) on 15 January and 20 February 2019 and at the meeting of the High Level Working Party on Taxation on 31 January 2019.

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