Brussels, 22 January 2020

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MEETING DOCUMENT

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<td>To:</td>
<td>Working Party on Tax Questions (Digital Taxation)</td>
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<td>Subject:</td>
<td>Presentation for the WPTQ- digital taxation</td>
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Delegations will find attached the presentation by the Presidency for the Working Party on Tax Questions (Digital Taxation) on 23 January 2020.
Croatian Presidency of the Council of the European Union
1 January-30 June 2020
„A strong Europe in a world of challenges”
Croatian Presidency Priorities

▪ A Europe that develops
  Balanced and sustainable development of the Union and its Member States.

▪ A Europe that connects
  Networked economy and use of its infrastructural and human potentials.

▪ A Europe that protects
  A safer Union and its citizens.

▪ An influential Europe
  Global leader and strong partner to its neighbours.
Green Deal

The Croatian Presidency will launch the discussion on:

- The next steps regarding Commission Communication „The European Green Deal”
Value Added Tax

The Croatian Presidency will continue discussion on:

Definitive VAT regime

- Including key elements of the Proposal with the view not to prevent or slow down efforts to improve the current VAT system

- Accompanying measures using the advantages of modern technology in order to facilitate and simplify tax compliance and reduce tax fraud
Value Added Tax

The Croatian Presidency will continue discussion on:

VAT rates proposal

- **Bearing in mind** that "nothing is agreed until everything is agreed"
Excise Duties

The Croatian Presidency will aim to reach:

- **Compromise solution for the Alcohol Directive**
- **Council Conclusions on the evaluation of the Tobacco Directive**
Financial Transaction Tax

The Croatian Presidency will:

- **Facilitate strategic** debate on the state of play primarily at HLWP meeting

- **Organize and facilitate** discussion in an inclusive manner when enhanced cooperation participating MS table the draft text of the proposal
Common Corporate Tax Base

The Croatian Presidency intends to continue:

- **Discussion** at technical level on the core elements of the common corporate tax base in order to allow further progress on this file
- **Monitoring** the developments at OECD/G20 level
FISCALIS programme 2021-2027

The Croatian Presidency will:

- **Resume** the work on the FISCALIS programme after the finalization of the MFF negotiations.
Code of Conduct Subgroups

Subgroup on external issues:
- Revision of the EU list of non-cooperative jurisdictions
- Extension of the geographical scope
- Resume discussions and look for an agreement on new criterion 1.4. Exchange of beneficial ownership information

Subgroup on internal issues:
- Standstill/rollback review process
- Monitoring of the implementation of the agreed guidance
Taxation of the Digital Economy

The Croatian Presidency will aim at:

- **Proactive monitoring** of the developments at OECD/G20 level
- **Providing coordination** opportunities among EU Member States
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<td>13 February</td>
<td>WPTQ - Digital taxation</td>
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<td>18 February</td>
<td>ECOFIN</td>
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<td>24 and 25 April</td>
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<td>12 June</td>
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<td>23 June</td>
<td>Closing reception of the HR PRES ECOFIN team</td>
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Communication channels

Website: https://eu2020.hr
Twitter: @EU2020HR
Facebook: @EU2020HR
Instagram: @eu2020hr
Flickr: @eu2020hr
Vimeo: eu2020hr

Hashtag: #EU2020HR
Our HR PRES tax team in Bruxelles

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Contacts for the Taxation of the Digital Economy:

Chair: DELETED

Deputy chair: DELETED

Team: DELETED
Looking forward to…

welcoming you to Croatia!

Croatian Presidency of the Council of the European Union

Hrvatsko predsjedanje Vijećem Europske unije

Présidence croate du Conseil de l’Union européenne

Kroatischer Vorsitz im Rat der Europäischen Union