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NOTE

From:	Presidency
To:	Permanent Representatives Committee/Council
Subject:	Digital taxation in the international context
	– Policy debate

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I. BACKGROUND

1. On 6 May 2019 Commissioner Moscovici sent a letter to EU Finance Ministers, proposing to continue the discussion with Member States on the current international tax reform debate at the G20 and the OECD. It was accompanied by an issues paper, which proposes that the European Union engages with the OECD in a coordinated manner so as to impact the international discussions in a meaningful way in line with common EU interests and requirements.¹
2. On the same day the OECD published its draft programme of work to develop a consensus solution to the tax challenges arising from the digitalisation of the economy. That draft work programme is scheduled to be adopted at the next Inclusive Framework meeting in the OECD at the end of May 2019. It gives an idea of the timeline and the different strands of technical work ahead of us.

¹ 9150/19

3. It is noted that after the discussions in the ECOFIN Council on 12 March 2019,² the Presidency will continue working towards an agreement on a global solution at OECD level by 2020 to address the tax challenges of the digitalization of the economy and will do its utmost to facilitate discussions and coordination of that process at EU level.
4. The objective of the Presidency is to invite Ministers to hold a policy debate on this at the ECOFIN Council meeting on 17 May 2019.

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² See follow-up note to ECOFIN Council, WK 3624/2019 REV 1.