Brussels, 24 January 2019

WK 1093/2019 INIT

LIMITE

FISC
ECOFIN
DIGIT

WORKING PAPER

This is a paper intended for a specific community of recipients. Handling and further distribution are under the sole responsibility of community members.

MEETING DOCUMENT

From: Presidency
To: High Level Working Party
Subject: Digital Advertising Tax Directive
- State of play and way forward

Delegations will find attached a document in view of the meeting of the High Level Working Party (Taxation) on 31 January 2019.
Introduction

1. Following intensive discussions 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") during the Bulgarian and Austrian Presidencies in 2018, DST was brought to the ECOFIN meeting of 4 December 2018. The Ministers suggested further work on a text with a more reduced scope.

DELETED FROM THIS POINT UNTIL THE END OF THE DOCUMENT (page 24)