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WK 2235/2019 INIT
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WORKING PAPER

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MEETING DOCUMENT

<table>
<thead>
<tr>
<th>From:</th>
<th>Presidency</th>
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<tbody>
<tr>
<td>To:</td>
<td>Working Party on Tax Questions (Digital Taxation)</td>
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<tr>
<td>Subject:</td>
<td>Digital Advertising Tax</td>
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<td></td>
<td>- Presidency compromise text</td>
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Delegations will find a Presidency compromise text, drafted on the basis of the text discussed at the HLWP of 31 January 2019 (doc. WK 1093/2019).
DRAFT
COUNCIL DIRECTIVE

on the common system of a digital advertising tax on revenues resulting from the provision of
digital advertising services

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