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WORKING PAPER

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MEETING DOCUMENT

From:	Presidency
To:	High Level Working Party
Subject:	Tax challenges arising from the digitalisation of the economy

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

Tax challenges arising from the digitalisation of the economy

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¹ <https://www.oecd.org/tax/beps/programme-of-work-to-develop-a-consensus-solution-to-the-tax-challenges-arising-from-the-digitalisation-of-the-economy.pdf>

² <https://www.oecd.org/tax/beps/public-consultation-document-secretariat-proposal-unified-approach-pillar-one.pdf>

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