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WORKING PAPER

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MEETING DOCUMENT

From:	Presidency
To:	Working Party on Tax Questions (Digital Taxation)
Subject:	Digital Advertising Tax - Presidency compromise text

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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