

## DOCUMENT PARTIALLY ACCESSIBLE TO THE PUBLIC (...)

Brussels, 15 July 2019

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LIMITE

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# **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:	Working Party on Tax Questions (Digital Taxation)
Subject:	Example based impact of the Pillar 1 proposals

Delegations will find attached a document in view of the meeting of the Working Party on Tax Questions (Direct Taxation - Digital) on 18 July 2019.

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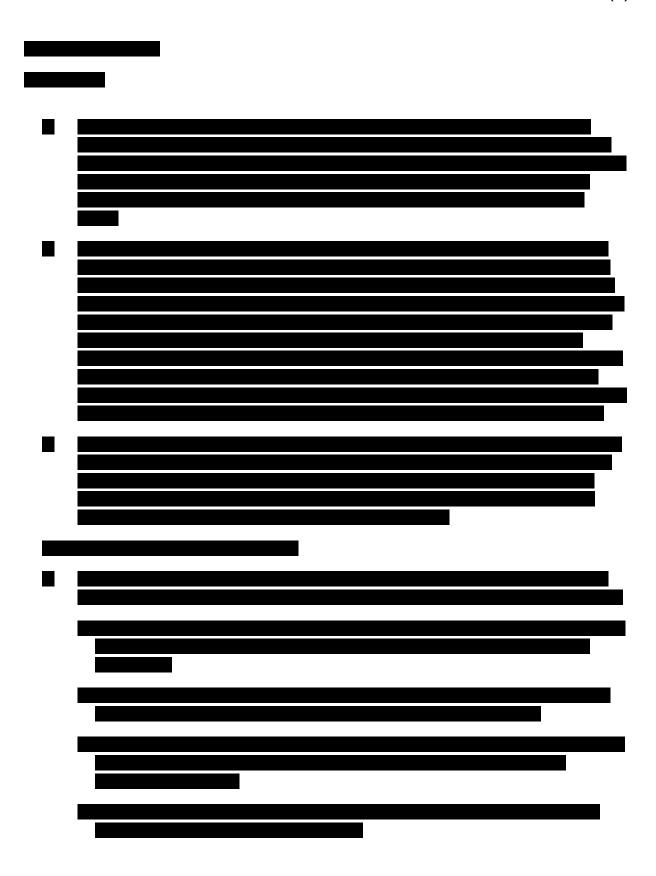
15.7.2019

**Presidency Discussion Document** 

**WPTQ** (digital taxation)

**EXAMPLE BASED IMPACT OF THE PILLAR 1 PROPOSALS** 

# 1 Background



 $\frac{1}{\text{https://www.oecd.org/tax/beps/programme-of-work-to-develop-a-consensus-solution-to-the-tax-challenges-arising-from-the-digitalisation-of-the-economy.pdf}$ 

# DELETED FROM THIS POINT UNTIL THE END OF THE DOCUMENT (page 9)