



Council of the European Union
General Secretariat

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Brussels, 15 July 2019

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WORKING PAPER

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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.

15.7.2019

Presidency Discussion Document

WPTQ (digital taxation)

EXAMPLE BASED IMPACT OF THE PILLAR 1 PROPOSALS

1 Background

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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>

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