



Council of the European Union
General Secretariat

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WORKING PAPER

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MEETING DOCUMENT

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| From: | Presidency |
| To: | Working Party on Tax Questions (Digital Taxation) |
| Subject: | Tax challenges arising from digitalisation - Presidency discussion paper |

Delegations will find attached a document in view of the Working Party on Tax Questions (Direct Taxation - Digital) on 23 January 2020.

I. INTRODUCTION

1. Following up on the discussions at the High Level Working Party on Taxation ("HLWP") on 15 January 2020 and the ECOFIN Council on 21 January 2020, the Presidency proposes to resume discussions at technical level.
2. The present document constitutes a framework for discussions at the Working Party on Tax Questions (digital taxation) on 23 January 2020.

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