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WORKING PAPER

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MEETING DOCUMENT

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| From: | Presidency |
| To: | High Level Working Party |
| Subject: | Digital Advertising Tax Directive - State of play and way forward |

Delegations will find attached a document in view of the meeting of the High Level Working Party (Taxation) on 31 January 2019.

Introduction

1. Following intensive discussions on the proposal for a Council Directive on the common system of a **digital services tax** on revenues resulting from the provision of certain digital services ("DST") during the Bulgarian and Austrian Presidencies in 2018, DST was brought to the ECOFIN meeting of 4 December 2018. The Ministers suggested further work on a text with a more reduced scope.

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¹ WK15295/2018

² WK 260/2019