

Basic information**2018/0073(CNS)**CNS - Consultation procedure
Directive

Common system of a digital services tax on revenues resulting from the provision of certain digital services

Subject2.40 Free movement of services, freedom to provide
3.30.06 Information and communication technologies, digital technologies
3.45.04 Company taxation

Awaiting final decision

Technical information**Procedure reference**

2018/0073(CNS)

Procedure type

CNS - Consultation procedure

Procedure subtype

Legislation

Legislative instrument

Directive

Legal basis

Treaty on the Functioning of the EU TFEU 113

Other legal basis

Rules of Procedure EP 165

Stage reached in procedure

Awaiting final decision

Committee dossier

ECON/8/12610