

**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

**Subject**2.40 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 European Union TFEU 113

**Other legal basis**

Rules of Procedure EP 165

**Stage reached in procedure**

Awaiting final decision

**Committee dossier**

ECON/8/12610