

### Basic information

**2019/2979(RSP)**

RSP - Resolutions on topical subjects

USTR announcement section 301 investigation regarding the digital service tax

**Subject**

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

**Geographical area**

France  
United States

Procedure completed

### Key players

European Commission

**Commission DG**

Taxation and Customs Union

**Commissioner**

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