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# European Commission proposes new rules on the taxation of the digital economy

**On 21 March 2018, the European Commission (EC) published its EU digital tax package on the taxation of the digital economy.**

It comprises four main parts:

- a) a Communication to the European Parliament and the Council of the EU
- b) a proposal for a Council Directive laying down rules relating to the corporate taxation of a significant digital presence
- c) an accompanying Recommendation to the above proposed Directive relating to the corporate taxation of a significant digital presence, and
- d) a proposal for a Council Directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services.

The package thus contains two new draft EU Directives. The EC views the first draft Directive as a comprehensive long-term solution and the latter as the short- term/interim solution to quickly address the issue.

#### **tax digital econ newflash**

#### **Keywords**

Digital economy, Taxation of digital economy