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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.

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Keywords

Digital economy, Taxation of digital economy