

EN  
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Answer given by Mr Moscovici  
on behalf of the Commission  
(6.7.2018)

The Commission appreciates the Honourable Member's interest in its proposals of 21 March 2018 for new rules to ensure that digital activities are taxed in a fair and growth-friendly way in the EU.

The package adopted by the Commission includes a comprehensive proposal to address the current shortcomings in the international corporate tax framework. This is the Commission's preferred option. The first element of the comprehensive solution is a Directive<sup>1</sup> updating the rules for allocating taxing rights. The second element of this package is a Recommendation to Member States to adapt their double tax treaties with third countries<sup>2</sup>.

At the same time, the Commission made a proposal for an interim solution, to be applied until the comprehensive solution is implemented. This interim solution takes the form of a tax on revenues resulting from the provision of certain digital services<sup>3</sup>.

In the preparation of the package, the Commission services have analysed certain companies with digital business models to improve its understanding of these business models.

However, the Commission does not have at its disposal any list of companies that would or would not be subject to the new digital services tax that it has proposed to apply for an interim period. The compilation of such list would require analysing on a case-by-case basis detailed company data to which the Commission does not have access.

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<sup>1</sup> COM(2018) 147 final

<sup>2</sup> COM(2018) 1650 final

<sup>3</sup> COM(2018) 148 final