

**Question for written answer E-000601/2019
to the Commission**
Rule 130
Sergio Gutiérrez Prieto (S&D)

Subject: Common system of a digital services tax

In March 2018, the Commission presented a proposal for a directive on a common system of a digital services tax with a view to introducing an EU-level tax and thus creating a system which ensures that online businesses contribute to the funding of the welfare state. The Member States are deeply divided on the directive.

Spain was the first country to implement the directive and introduce the new digital services tax through a draft law adopted in October 2018. Spain thus showed how important it is to end tax evasion and make businesses pay tax where they operate, not where it is lower.

1. Does the Commission not think that it should be encouraging the Member States to follow Spain's example?
2. Does it take the view that additional dissuasive provisions should be incorporated into the directive to prevent digital businesses from passing the cost of paying the tax on to consumers?