

**Question for written answer E-002726/2020
to the Commission**
Rule 138
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Subject: Mass data retention as a result of Austrian digital tax

The 'Digitalsteuergesetz 2020' (Digital Tax Act 2020) was adopted in Austria alongside the 'AbgÄG 2020' (Tax Code Amendment Act 2020, adopted on 20 September 2019), and includes a 5% digital tax on online advertising. The Act makes it obligatory for online advertising services to keep a record of all services provided according to their IP address and geolocation data and store these for seven years. This applies only to domestic IP addresses. The Act also allows the authorities to require businesses to provide this data for the purpose of tax audits where necessary. This will result in mass storage of users' private data and may even, in the worst case scenario, cause a trade dispute with the US.

1. What action will the Commission take to address this situation?
2. Can the storage of so much data solely for the purpose of tax audits be justified?
3. When can the Member States expect to see a single EU-wide digital tax law?