

Basic information

CNS - Consultation procedure
Directive

[2018/0073\(CNS\)](#)

Awaiting final decision

Common system of a digital services tax on revenues resulting from the provision of certain digital services

Subject

2.40 Free movement of services, freedom to provide

3.30.06 Information and communication technologies, digital technologies

3.45.04 Company taxation

Additional information

Research document

[Briefing](#)