

# Procedure file

Basic information		
CNS - Consultation procedure Directive	<a href="#">2018/0073(CNS)</a>	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		

Technical information	
Procedure reference	2018/0073(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Directive
Legal basis	Treaty on the Functioning of the EU TFEU 113
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/8/12610