



Council of the  
European Union

Brussels, 30 October 2018  
(OR. en)

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**Interinstitutional File:**  
**2018/0073(CNS)**

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13525/18  
COR 1

LIMITE

FISC 427  
ECOFIN 968  
DIGIT 205

**NOTE**

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From: Presidency

To: Permanent Representatives Committee/Council

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No. Cion doc.: 7420/18 FISC 151 ECOFIN 277 DIGIT 48 IA 78

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Subject: Proposal for a Council Directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services

– Policy debate

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In document ST 13525/18 INIT page 4, point 15. a) should read as follows:

- a) **Scope:** To set out their positions with regard to whether the scope should cover all three taxable services as set out in paragraph 10. In case there is a preference to exclude the sale of user data from the scope of DSTD, do the Ministers agree that technical solutions should be elaborated to prevent the circumvention of the taxation of online advertising? Or would Ministers prefer that a new definition of the taxable sale of user **data** is elaborated?