



EUROPEAN COMMISSION

DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION

Brussels, 26 May 2014

## COMMISSION EXPERT GROUP ON TAXATION OF THE DIGITAL ECONOMY

### Meeting 24-25 April 2014 - Summary Record

#### **Present:**

<u>Chair</u>	Mr Gaspar
<u>Members</u>	Mr Collin, Mr Devereux, Mr Snabe, Ms Walsh and Mr Westberg
<u>Commission representative</u>	Mr Zourek
<u>Secretariat</u>	Commission Services
<u>Absent</u>	Ms Varrak

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#### **1. Opening & Adoption of the Agenda**

The group agreed the agenda of the meeting. The Chair recalled the most important objectives of this meeting, i.e. achieve consensus in the group on all issues of substance. The final drafting of the report could be agreed by written procedure at a later stage. The Commission gave a short oral report of the public consultation organised by the OECD on Tax Challenges of the Digital Economy on 23 April 2014.

#### **2. Draft Report**

The Group discussed the outstanding substantial issues of its final report section by section. It agreed on the order of the topics and the level of detail to be applied per section and agreed on presentational details to ensure consistency.

The Group agreed that the descriptive parts of the report would be to the point and concise to ensure a readable and lean report and to avoid duplicating the work of the OECD. The Group confirmed its position as regards the general tax policy issues.

The Group then spent most of the time during its meeting on 24 and 25 April to discuss its final position as regards corporation tax, both from a short and from a medium and long term perspective, and it reviewed and fine-tuned its recommendations as regards VAT.

### **3. AOB**

The group discussed and agreed the timeline, the distribution of work and the various deliverables towards presenting the final report by the end of May 2014. It agreed exact deadlines for issuing updated draft versions as well as deadlines for submitting comments.

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