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WORKING PAPER

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MEETING DOCUMENT

From:	Incoming Presidency
To:	High Level Working Party
Subject:	Informal videoconference of the members of the High Level Working Party (Taxation) on 6 July 2020

Delegations will find attached the incoming Presidency steering note for the informal videoconference of the members of the HLWP on 6 July 2020.

**INFORMAL VIDEOCONFERENCE OF THE MEMBERS OF
THE HIGH LEVEL WORKING PARTY (TAXATION)**

6 July 2020 at 10:00 (morning only)

Presidency steering note

1. Work programme and priorities in the area of taxation under the German Presidency

The Presidency intends to present its programme and priorities in the area of taxation during the German Presidency.

2. Digital taxation

In the context of addressing tax challenges arising from the digitalization of economy, the Presidency intends to address the following aspects :

1) Update and outlook of negotiations in the OECD

A representative from the OECD will make a presentation via a video-link followed by Q & A. OECD representative will leave the meeting after the presentation.

2) Outlook for the period of the German Presidency of the Council

The Presidency will give an overview of the planned next steps and meetings. The Commission representative will be invited to give an overview of their planned work. Delegations are invited to exchange views on the way forward.

3) Economic impact assessment

As follow-up to the letter from HLWP in February 2020 the Commission will provide a short overview of the state of play regarding the economic impact assessment methodology and the comparison with OECD results.

4) National digital taxes

Delegations are invited to give information on whether national digital taxes are implemented or planned. The Presidency is also seeking delegations' views on whether it would be useful to draw up a table on this and keep it updated.

5) US investigations into digital taxes in the EU

The Commission will inform delegations about the state of play of the US 301 investigations. Attention of delegations is drawn to document WK 6141/2020 containing the letter of US to EU. Delegations are invited to exchange views on the state of play and the way forward.

3. COVID-19 responses

Adaptation of tax measures at national, EU and international level: updates and exchange of views in the light of the latest evolutions.

4. AOB

Practical arrangements for the organisation of the video conference will be circulated separately. There will be two connections per delegation.

An official invitation to the meeting will follow.
