




Statistics: Fair taxation of the digital economy

Your reply:

| | | Answers | Ratio |
|--|--|---------|---------|
| can be published with your personal information (I consent to the publication of all information in my contribution in whole or in part including my name or my organisation's name, and I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent publication) |  | 216 | 48.43 % |
| can be published provided that you remain anonymous (I consent to the publication of any information in my contribution in whole or in part (which may include quotes or opinions I express) provided that it is done anonymously. I declare that nothing within my response is unlawful or would infringe the rights of any third party in a manner that would prevent the publication. |  | 230 | 51.57 % |
| No Answer |  | 0 | 0 % |

Are you responding on behalf of an organisation or as an individual?

| | | Answers | Ratio |
|---|--|---------|---------|
| individual | | 218 | 48.88 % |
| a business | | 81 | 18.16 % |
| a business organisation (e.g. a trade association) or advisory body (e.g law firm, consultancy) | | 105 | 23.54 % |
| a civil society organisation | | 10 | 2.24 % |
| an academic/research institution | | 12 | 2.69 % |
| a public authority | | 2 | 0.45 % |
| an international organisation | | 1 | 0.22 % |
| other (please specify) | | 15 | 3.36 % |
| No Answer | | 2 | 0.45 % |

How many employees does your business have?

| | | Answers | Ratio |
|--|--|---------|---------|
| Self-employed (Micro enterprise) | | 10 | 2.24 % |
| Less than 10 employees (Micro enterprise) | | 18 | 4.04 % |
| Between 10 and 49 employees (Small enterprise) | | 9 | 2.02 % |
| Between 50 and 249 employees (Medium-sized enterprise) | | 4 | 0.9 % |
| More than 250 employees (Large enterprise) | | 38 | 8.52 % |
| No Answer | | 367 | 82.29 % |

Does your business operate in more than one country?

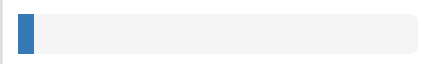
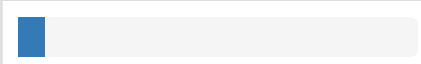
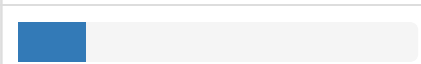
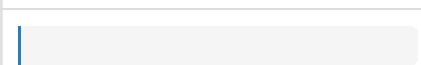
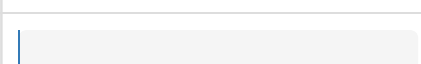
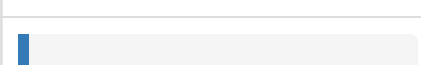
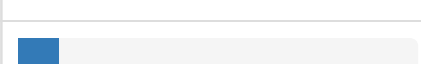
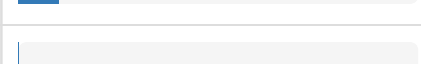
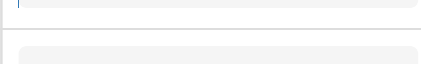
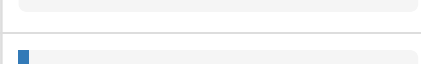
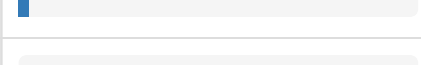
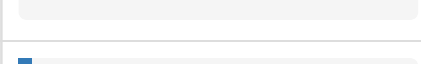
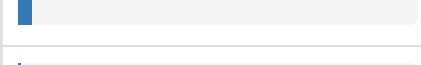
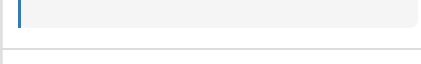
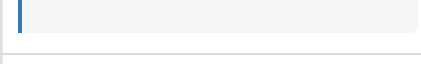
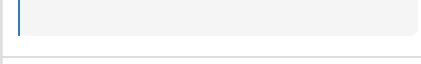
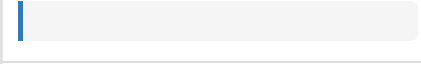
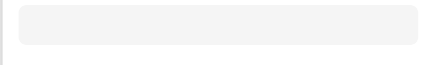
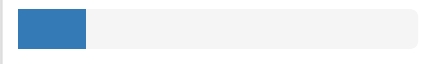
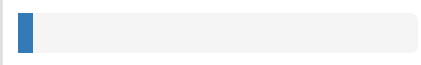
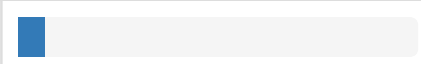
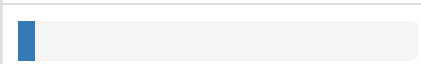
| | | Answers | Ratio |
|-----------|--|---------|---------|
| Yes | | 55 | 12.33 % |
| No | | 24 | 5.38 % |
| No Answer | | 367 | 82.29 % |

Is your organisation included in the Transparency Register (http://ec.europa.eu/transparencyregister/public/staticPage/displayStaticPage.do;TRPUBLICID-prod=mow5O9wr30K-Jqw2qF3pQ3EShr0swMiWvDUr5nAvIE6S2CQNlexu!-1704048183?locale=en&reference=WHY_TRANSPARENCY_REGISTER)?

| | | Answers | Ratio |
|----------------|--|---------|---------|
| Yes | | 97 | 21.75 % |
| No | | 23 | 5.16 % |
| Not applicable | | 20 | 4.48 % |
| No Answer | | 306 | 68.61 % |

Where do you live, where is the headquarters of your organisation (main headquarters in the case of multinational companies) or where is your public authority located?

| | | Answers | Ratio |
|----------------|--|---------|--------|
| Austria | | 18 | 4.04 % |
| Belgium | | 38 | 8.52 % |
| Bulgaria | | 1 | 0.22 % |
| Croatia | | 7 | 1.57 % |
| Cyprus | | 0 | 0 % |
| Czech Republic | | 5 | 1.12 % |
| Denmark | | 9 | 2.02 % |
| Estonia | | 3 | 0.67 % |

| | | | |
|------------------------|--|----|---------|
| Finland |  | 17 | 3.81 % |
| France |  | 30 | 6.73 % |
| Germany |  | 75 | 16.82 % |
| Greece |  | 3 | 0.67 % |
| Hungary |  | 2 | 0.45 % |
| Ireland |  | 12 | 2.69 % |
| Italy |  | 45 | 10.09 % |
| Latvia |  | 1 | 0.22 % |
| Lithuania |  | 0 | 0 % |
| Luxembourg |  | 12 | 2.69 % |
| Malta |  | 0 | 0 % |
| Netherlands |  | 15 | 3.36 % |
| Poland |  | 3 | 0.67 % |
| Portugal |  | 4 | 0.9 % |
| Romania |  | 2 | 0.45 % |
| Slovak Republic |  | 5 | 1.12 % |
| Slovenia |  | 0 | 0 % |
| Spain |  | 75 | 16.82 % |
| Sweden |  | 16 | 3.59 % |
| United Kingdom |  | 30 | 6.73 % |
| other (please specify) |  | 18 | 4.04 % |
| No Answer |  | 0 | 0 % |

To what extent do you believe that the current international tax rules are adapted to the digital economy?

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 47 | 10.54 % |
| To some extent | | 89 | 19.96 % |
| To a little extent | | 171 | 38.34 % |
| Not at all | | 120 | 26.91 % |
| Don't know | | 8 | 1.79 % |
| No Answer | | 11 | 2.47 % |

To which extent do you agree with the following statements? : The current international taxation rules do not allow for fair competition between traditional and digital companies.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 163 | 36.55 % |
| Agree | | 129 | 28.92 % |
| Neutral | | 43 | 9.64 % |
| Disagree | | 39 | 8.74 % |
| Strongly disagree | | 50 | 11.21 % |
| I don't know | | 9 | 2.02 % |
| No Answer | | 13 | 2.91 % |


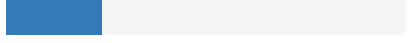
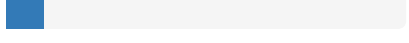
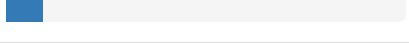
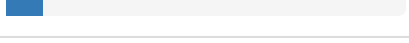
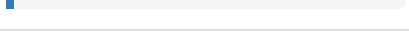

To which extent do you agree with the following statements? : The current situation could push some Member States toward adopting uncoordinated measures that would lead to the fragmentation of the Single Market.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 182 | 40.81 % |
| Agree | | 183 | 41.03 % |
| Neutral | | 25 | 5.61 % |
| Disagree | | 17 | 3.81 % |
| Strongly disagree | | 9 | 2.02 % |
| I don't know | | 14 | 3.14 % |
| No Answer | | 16 | 3.59 % |


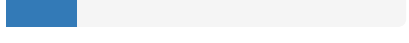
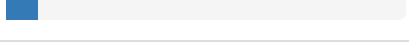
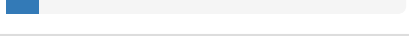
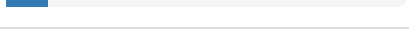
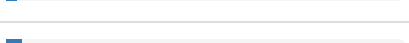

To which extent do you agree with the following statements? : The current international taxation rules allow digital companies to benefit from certain tax regimes and push down their tax contributions.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 225 | 50.45 % |
| Agree | | 101 | 22.65 % |
| Neutral | | 36 | 8.07 % |
| Disagree | | 27 | 6.05 % |
| Strongly disagree | | 39 | 8.74 % |
| I don't know | | 4 | 0.9 % |
| No Answer | | 14 | 3.14 % |


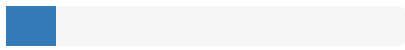
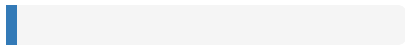
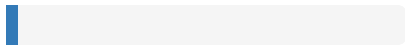
To which extent do you agree with the following statements? : States are not able to collect taxes on the value that some digital companies create on their territory.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree |  | 191 | 42.83 % |
| Agree |  | 107 | 23.99 % |
| Neutral |  | 42 | 9.42 % |
| Disagree |  | 41 | 9.19 % |
| Strongly disagree |  | 41 | 9.19 % |
| I don't know |  | 8 | 1.79 % |
| No Answer |  | 16 | 3.59 % |

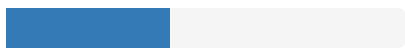
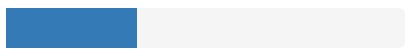
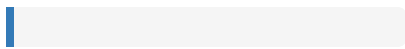
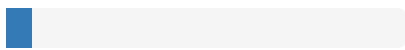
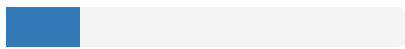
To which extent do you agree with the following statements? : Social fairness is impacted because some digital companies do not pay their fair share of taxes.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree |  | 221 | 49.55 % |
| Agree |  | 79 | 17.71 % |
| Neutral |  | 35 | 7.85 % |
| Disagree |  | 36 | 8.07 % |
| Strongly disagree |  | 46 | 10.31 % |
| I don't know |  | 12 | 2.69 % |
| No Answer |  | 17 | 3.81 % |

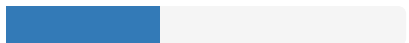
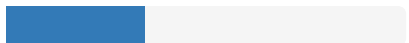



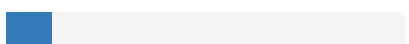
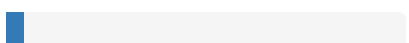
Is there any need for action regarding the current international rules for the taxation of the digital economy?

| | | Answers | Ratio |
|------------|--|----------------|--------------|
| Yes |  | 366 | 82.06 % |
| No |  | 55 | 12.33 % |
| Don't know |  | 12 | 2.69 % |
| No Answer |  | 13 | 2.91 % |


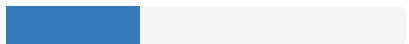


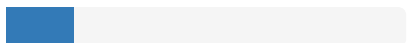
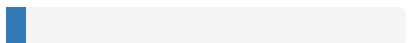
What is the best level to address the current problems related to the taxation of the digital economy?

| | | Answers | Ratio |
|------------------------|--|----------------|--------------|
| International level |  | 182 | 40.81 % |
| European Union level |  | 146 | 32.74 % |
| National level |  | 8 | 1.79 % |
| Other (please specify) |  | 28 | 6.28 % |
| No Answer |  | 82 | 18.39 % |


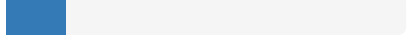
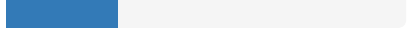
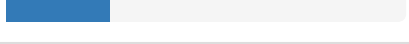
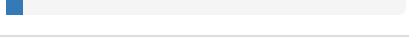
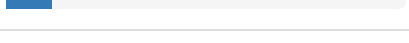
What are the 3 main taxation challenges that digitalisation brings for businesses? (Multiple choices possible)

| | | Answers | Ratio |
|---|--|---------|---------|
| Valuation of data / exploitation of data (i.e. quantifying how much the information that a company has about its clients is worth). |  | 171 | 38.34 % |
| Increased competition from global players. |  | 154 | 34.53 % |
| Uncertainty related to tax obligations when operating in different countries. |  | 282 | 63.23 % |
| Uncertainty related to future taxation solutions for new business models. |  | 197 | 44.17 % |
| Uncertainty on the exact allocation per jurisdiction of the business' value creation. |  | 273 | 61.21 % |
| Other (please specify) |  | 51 | 11.43 % |
| No Answer |  | 19 | 4.26 % |

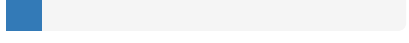
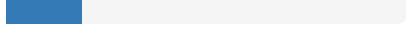
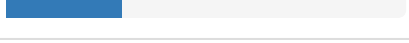



What are the 3 main challenges that digitalisation brings for national tax systems? (Multiple choices possible)

| | | Answers | Ratio |
|---|--|---------|---------|
| Companies can access customers in national markets without being effectively taxed in the market country. |  | 284 | 63.68 % |
| Businesses acquire new sources of revenue (e.g. through exploitation of data) which are not properly taxed. |  | 149 | 33.41 % |
| Unfair advantage of companies operating cross-border over local companies, due to lower taxation. |  | 270 | 60.54 % |
| Difficulties to establish the tax liability of a company due to the complex value chain. |  | 245 | 54.93 % |
| Other (please specify) |  | 75 | 16.82 % |
| No Answer |  | 22 | 4.93 % |

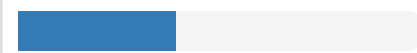
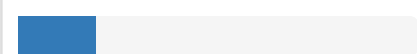
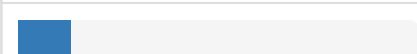
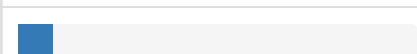
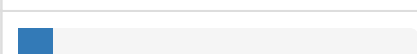
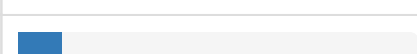
The European Commission has identified a set of objectives that could be considered when designing future legislative proposals for the digital economy. In your opinion, which are the most important objectives that should be pursued? : Integrity and proper functioning of the Single Market.

| | | Answers | Ratio |
|-----------|--|---------|---------|
| 1st place |  | 72 | 16.14 % |
| 2nd place |  | 66 | 14.8 % |
| 3rd place |  | 124 | 27.8 % |
| 4th place |  | 115 | 25.78 % |
| 5th place |  | 18 | 4.04 % |
| No Answer |  | 51 | 11.43 % |

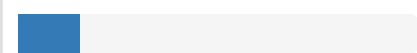
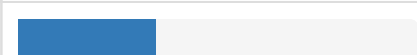
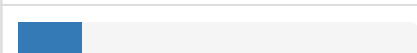
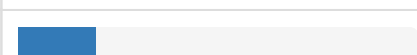
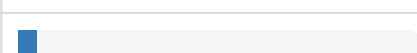
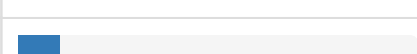
The European Commission has identified a set of objectives that could be considered when designing future legislative proposals for the digital economy. In your opinion, which are the most important objectives that should be pursued? : Sustainability of the corporation tax system and the tax bases of EU Member States.

| | | Answers | Ratio |
|-----------|--|---------|---------|
| 1st place |  | 40 | 8.97 % |
| 2nd place |  | 84 | 18.83 % |
| 3rd place |  | 129 | 28.92 % |
| 4th place |  | 121 | 27.13 % |
| 5th place |  | 21 | 4.71 % |
| No Answer |  | 51 | 11.43 % |

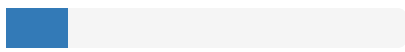
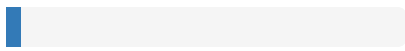
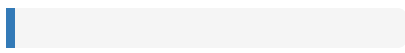
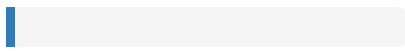
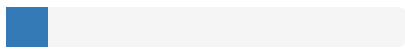

The European Commission has identified a set of objectives that could be considered when designing future legislative proposals for the digital economy. In your opinion, which are the most important objectives that should be pursued? : Ensuring a level playing field so that all companies pay their fair share of taxes (whether large/small, more/less digitalised, EU/non-EU based).

| | | Answers | Ratio |
|-----------|--|---------|---------|
| 1st place |  | 176 | 39.46 % |
| 2nd place |  | 86 | 19.28 % |
| 3rd place |  | 59 | 13.23 % |
| 4th place |  | 38 | 8.52 % |
| 5th place |  | 38 | 8.52 % |
| No Answer |  | 49 | 10.99 % |


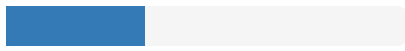
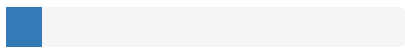
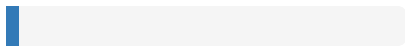
The European Commission has identified a set of objectives that could be considered when designing future legislative proposals for the digital economy. In your opinion, which are the most important objectives that should be pursued? : Ensuring a competitive tax environment in the EU for the scaling-up of start-ups and all business to flourish.

| | | Answers | Ratio |
|-----------|--|---------|---------|
| 1st place |  | 69 | 15.47 % |
| 2nd place |  | 153 | 34.3 % |
| 3rd place |  | 71 | 15.92 % |
| 4th place |  | 86 | 19.28 % |
| 5th place |  | 21 | 4.71 % |
| No Answer |  | 46 | 10.31 % |

The European Commission has identified a set of objectives that could be considered when designing future legislative proposals for the digital economy. In your opinion, which are the most important objectives that should be pursued? : Other, please specify

| | | Answers | Ratio |
|-----------|--|---------|---------|
| 1st place |  | 68 | 15.25 % |
| 2nd place |  | 16 | 3.59 % |
| 3rd place |  | 9 | 2.02 % |
| 4th place |  | 9 | 2.02 % |
| 5th place |  | 46 | 10.31 % |
| No Answer |  | 298 | 66.82 % |

The long term solution might take some time until it is implemented. Do you believe that a targeted, temporary solution should be adopted until a more comprehensive solution is reached?

| | | Answers | Ratio |
|------------|--|---------|---------|
| Yes |  | 239 | 53.59 % |
| No |  | 154 | 34.53 % |
| Don't know |  | 39 | 8.74 % |
| No Answer |  | 14 | 3.14 % |

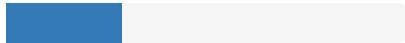
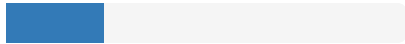
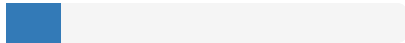
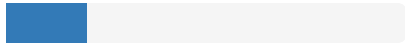

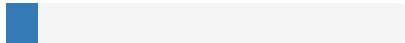
Several targeted, temporary solutions have so far been identified. In case a two-step approach would be favoured, to what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Tax on revenues from digital activities: Introduce a tax based on revenues generated from "digital activities".

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 116 | 26.01 % |
| Somehow | | 85 | 19.06 % |
| To a little extent | | 57 | 12.78 % |
| Not at all | | 124 | 27.8 % |
| Don't know | | 32 | 7.17 % |
| No Answer | | 32 | 7.17 % |







Several targeted, temporary solutions have so far been identified. In case a two-step approach would be favoured, to what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Withholding tax on certain types of digital transactions: Introduce a withholding tax based on payments to non-resident providers of goods /services ordered online.

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 92 | 20.63 % |
| Somehow | | 110 | 24.66 % |
| To a little extent | | 58 | 13 % |
| Not at all | | 114 | 25.56 % |
| Don't know | | 36 | 8.07 % |
| No Answer | | 36 | 8.07 % |

Several targeted, temporary solutions have so far been identified. In case a two-step approach would be favoured, to what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Tax on revenues from certain digital services: Introduce a tax based on the revenue from digital transactions concluded remotely with a non-resident entity that has a significant economic presence (e.g. revenue from the sale of online advertising).

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent |  | 129 | 28.92 % |
| Somehow |  | 109 | 24.44 % |
| To a little extent |  | 61 | 13.68 % |
| Not at all |  | 90 | 20.18 % |
| Don't know |  | 22 | 4.93 % |
| No Answer |  | 35 | 7.85 % |

Several targeted, temporary solutions have so far been identified. In case a two-step approach would be favoured, to what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Digital transaction tax: Introduce a tax that applies early in the value creation process (collection of personal and other data).

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent |  | 73 | 16.37 % |
| Somehow |  | 74 | 16.59 % |
| To a little extent |  | 76 | 17.04 % |
| Not at all |  | 152 | 34.08 % |
| Don't know |  | 36 | 8.07 % |
| No Answer |  | 35 | 7.85 % |

Several targeted, temporary solutions have so far been identified. In case a two-step approach would be favoured, to what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Other (please specify)

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 76 | 17.04 % |
| Somehow | | 8 | 1.79 % |
| To a little extent | | 1 | 0.22 % |
| Not at all | | 5 | 1.12 % |
| Don't know | | 20 | 4.48 % |
| No Answer | | 336 | 75.34 % |

Several long term, comprehensive solutions have so far been identified. To what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Modify the Common Consolidated Corporate Tax Base proposal: Implement new permanent establishment and profit attribution rules through modifications to the CCCTB proposal.

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 95 | 21.3 % |
| Somehow | | 100 | 22.42 % |
| To a little extent | | 66 | 14.8 % |
| Not at all | | 54 | 12.11 % |
| Don't know | | 91 | 20.4 % |
| No Answer | | 40 | 8.97 % |

Several long term, comprehensive solutions have so far been identified. To what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : "Digital presence in the EU" proposal: Implement new EU rules for permanent establishment and profit attribution to capture digital activities of businesses in a stand-alone EU Directive.

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 144 | 32.29 % |
| Somehow | | 115 | 25.78 % |
| To a little extent | | 56 | 12.56 % |
| Not at all | | 67 | 15.02 % |
| Don't know | | 33 | 7.4 % |
| No Answer | | 31 | 6.95 % |

Several long term, comprehensive solutions have so far been identified. To what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Destination-based corporate tax: Introduce the destination-principle to corporate taxation, according to which the jurisdiction to tax is based on the location of the consumer.

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 165 | 37 % |
| Somehow | | 76 | 17.04 % |
| To a little extent | | 38 | 8.52 % |
| Not at all | | 114 | 25.56 % |
| Don't know | | 23 | 5.16 % |
| No Answer | | 30 | 6.73 % |

Several long term, comprehensive solutions have so far been identified. To what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Unitary tax: Introduce a tax on a share of the world profit of digital companies which would be attributed to each country on the basis of the percentage of revenue earned in that country.

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 135 | 30.27 % |
| Somehow | | 86 | 19.28 % |
| To a little extent | | 57 | 12.78 % |
| Not at all | | 108 | 24.22 % |
| Don't know | | 25 | 5.61 % |
| No Answer | | 35 | 7.85 % |

Several long term, comprehensive solutions have so far been identified. To what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Residence tax base with destination tax rate: Introduce a system where profits of a company are declared and taxed in the Member State of establishment (as is the case today), but the applicable rate is the turnover-weighted average of the tax rates of the countries where the turnover is generated.

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 43 | 9.64 % |
| Somehow | | 81 | 18.16 % |
| To a little extent | | 76 | 17.04 % |
| Not at all | | 159 | 35.65 % |
| Don't know | | 48 | 10.76 % |
| No Answer | | 39 | 8.74 % |

Several long term, comprehensive solutions have so far been identified. To what extent would each of these options solve the current problems related to the international taxation rules for the digital economy? : Other (please specify)

| | | Answers | Ratio |
|--------------------|--|---------|---------|
| To a great extent | | 43 | 9.64 % |
| Somehow | | 9 | 2.02 % |
| To a little extent | | 1 | 0.22 % |
| Not at all | | 6 | 1.35 % |
| Don't know | | 27 | 6.05 % |
| No Answer | | 360 | 80.72 % |

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would increase legal certainty for businesses.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 89 | 19.96 % |
| Agree | | 110 | 24.66 % |
| Neutral | | 87 | 19.51 % |
| Disagree | | 32 | 7.17 % |
| Strongly disagree | | 71 | 15.92 % |
| I don't know | | 25 | 5.61 % |
| No Answer | | 32 | 7.17 % |

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would improve the competitiveness of EU digital companies.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 90 | 20.18 % |
| Agree | | 94 | 21.08 % |
| Neutral | | 68 | 15.25 % |
| Disagree | | 49 | 10.99 % |
| Strongly disagree | | 85 | 19.06 % |
| I don't know | | 28 | 6.28 % |
| No Answer | | 32 | 7.17 % |

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would level the playing field for businesses operating in the EU.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 135 | 30.27 % |
| Agree | | 124 | 27.8 % |
| Neutral | | 38 | 8.52 % |
| Disagree | | 27 | 6.05 % |
| Strongly disagree | | 67 | 15.02 % |
| I don't know | | 24 | 5.38 % |
| No Answer | | 31 | 6.95 % |


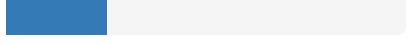
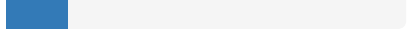
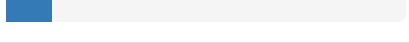
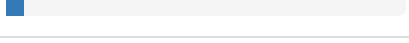
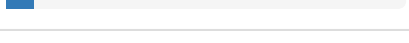

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would allow more digital companies (start-ups, SMEs etc) to enter the digital market.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 66 | 14.8 % |
| Agree | | 67 | 15.02 % |
| Neutral | | 105 | 23.54 % |
| Disagree | | 50 | 11.21 % |
| Strongly disagree | | 90 | 20.18 % |
| I don't know | | 37 | 8.3 % |
| No Answer | | 31 | 6.95 % |

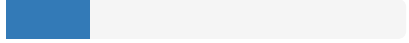
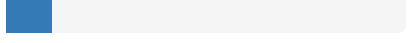
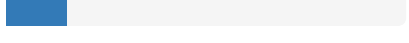
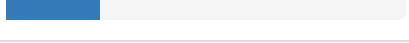
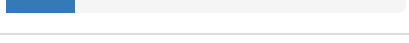
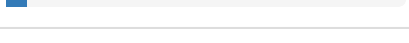

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would increase the tax burden for businesses.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 125 | 28.03 % |
| Agree | | 134 | 30.04 % |
| Neutral | | 65 | 14.57 % |
| Disagree | | 46 | 10.31 % |
| Strongly disagree | | 15 | 3.36 % |
| I don't know | | 29 | 6.5 % |
| No Answer | | 32 | 7.17 % |

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would increase the compliance costs for businesses.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree |  | 133 | 29.82 % |
| Agree |  | 112 | 25.11 % |
| Neutral |  | 68 | 15.25 % |
| Disagree |  | 51 | 11.43 % |
| Strongly disagree |  | 19 | 4.26 % |
| I don't know |  | 31 | 6.95 % |
| No Answer |  | 32 | 7.17 % |

From a business perspective, if a digital tax were adopted, to what extent would you agree with the following statements? : It would slow down the development of digital technologies in the EU.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree |  | 93 | 20.85 % |
| Agree |  | 51 | 11.43 % |
| Neutral |  | 67 | 15.02 % |
| Disagree |  | 104 | 23.32 % |
| Strongly disagree |  | 76 | 17.04 % |
| I don't know |  | 23 | 5.16 % |
| No Answer |  | 32 | 7.17 % |

From the perspective of a tax administration, if a digital tax were adopted, to what extent would you agree with the following statements? : The revenue collected by each Member State would increase.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 88 | 19.73 % |
| Agree | | 102 | 22.87 % |
| Neutral | | 61 | 13.68 % |
| Disagree | | 61 | 13.68 % |
| Strongly disagree | | 59 | 13.23 % |
| I don't know | | 37 | 8.3 % |
| No Answer | | 38 | 8.52 % |

From the perspective of a tax administration, if a digital tax were adopted, to what extent would you agree with the following statements? : The revenue collected by some Member State would increase, the revenue collected by some other Member State would fall.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 80 | 17.94 % |
| Agree | | 166 | 37.22 % |
| Neutral | | 61 | 13.68 % |
| Disagree | | 65 | 14.57 % |
| Strongly disagree | | 12 | 2.69 % |
| I don't know | | 33 | 7.4 % |
| No Answer | | 29 | 6.5 % |



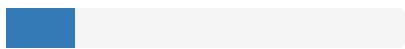
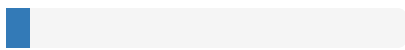
From the perspective of a tax administration, if a digital tax were adopted, to what extent would you agree with the following statements? : The administrative burden from collecting the tax would increase.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 118 | 26.46 % |
| Agree | | 119 | 26.68 % |
| Neutral | | 74 | 16.59 % |
| Disagree | | 54 | 12.11 % |
| Strongly disagree | | 20 | 4.48 % |
| I don't know | | 29 | 6.5 % |
| No Answer | | 32 | 7.17 % |

From the perspective of a tax administration, if a digital tax were adopted, to what extent would you agree with the following statements? : Tax disputes would increase.

| | | Answers | Ratio |
|-------------------|--|---------|---------|
| Strongly agree | | 119 | 26.68 % |
| Agree | | 115 | 25.78 % |
| Neutral | | 57 | 12.78 % |
| Disagree | | 61 | 13.68 % |
| Strongly disagree | | 37 | 8.3 % |
| I don't know | | 27 | 6.05 % |
| No Answer | | 30 | 6.73 % |

Should Small and Medium Enterprises (SMEs) be exempt from a possible digital tax?

| | | Answers | Ratio |
|------------|--|----------------|--------------|
| Yes |  | 170 | 38.12 % |
| No |  | 174 | 39.01 % |
| Don't know |  | 76 | 17.04 % |
| No Answer |  | 26 | 5.83 % |