

**TAX CHALLENGES OF THE DIGITALIZATION OF THE ECONOMY**

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OECD  
BETTER POLICIES FOR BETTER LIVES

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<ul style="list-style-type: none"><li>• Significant economic substance</li><li>• Interpretation of "service" definition in 2N 3#C</li></ul>	<ul style="list-style-type: none"><li>• Broader royalty definitions</li><li>• H#s on technical service fees or online advertising</li></ul>	<ul style="list-style-type: none"><li>• #axes on online advertising</li></ul>	

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