

The digital levy

Fields marked with * are mandatory.

Introduction

The objective of the initiative is to introduce a measure that allows for a fairer contribution from companies that operate in the digital sector, in order to support the economic recovery and provide a more stable medium-term outlook.

The questionnaire should take about 30 minutes to complete. The questionnaire is accessible in English in a first instance, but will be made available in all official EU languages shortly. You can submit your reply in any of the official EU languages.

Some of the questions are conditional on the type of respondent you represent, so you might not see all the questions and the numbering will seem interrupted. This is normal.

In addition to the introduction, the consultation is structured as follows:

- The 2nd section presents some general background information on the digital economy.
- The 3rd part of the questionnaire asks for some background information about you, the respondent. This is in order to better understand your perspective.
- The 4th part covers the current international taxation framework and its shortcomings.
- The 5th part covers possible solutions to address those shortcomings.
- The final section allows you to upload a position paper or any kind of document that you think is relevant to better explain your views.

Context

The European Commission has set out strategic objectives on how to shape Europe's digital future and to help ensure that Europe is fit for the Digital Age. Technological advancements and digitalisation are profoundly changing the way we work, do business, how people travel, communicate and relate. These changes give rise to innovation, growth, and new business models, but also to important challenges. The COVID crisis has been a catalyst and accelerator of change, hastening the transition towards a more digital world and triggering important changes in behaviour that could have lasting effects.

Against this backdrop, the EU needs a modern, stable regulatory and tax framework to appropriately address the developments and challenges of the digital economy. Recently, the Commission adopted the [Digital Services Act package](#), which aims at better protecting consumers and their fundamental rights online, and at promoting fairer and more open digital markets for everyone. This new proposal covers digital services, including social media, online market places, and other online platforms that operate in the EU. While digitalisation can increase productivity and consumer welfare, and should thus be fostered and

nurtured, it is also of paramount importance to ensure that digital companies contribute their fair share to society, since a prolonged unequal distribution of rights and responsibilities undermines the social contract.

Work is ongoing at the G20 and OECD level to find a global solution that can support a reform of the international corporate tax framework in order to address some of the challenges related to the digitalisation of the economy. A number of elements remain to be agreed, but there are indications that the OECD agreement will focus on large, multinational enterprise groups and a limited number of pre-defined activities linked to digitalisation. In the absence of a global agreement, some Member States have in the meantime introduced certain temporary tax measures affecting businesses that are part of the digital economy.

In its conclusions of 21 July 2020, and in view of a need to support the EU's borrowing and repayment capacity, the European Council tasked the Commission with putting forward proposals for additional own resources. The digital levy is one of them. The new initiative will help address the issue of fair taxation related to the digitalisation of the economy but will not interfere with the ongoing work at G20 and OECD level on a reform of the international corporate tax framework.

The main objective of the initiative is to come forward with a measure that allows for a fairer contribution from the companies that operate in the digital sphere for the purposes of the recovery and to support a more stable medium-term outlook. Modernising tax rules to better fit current circumstances and the expected increase in digitalisation should ensure that the measure fits the reality of the digital economy better and addresses future developments head on, limiting the risk of short-term solutions and distortions across businesses of different types and origins.

The initiative will be designed in a way that is consistent with the Digital Services Act package and the Commission's digital strategy for ensuring a fair and competitive digital economy, as announced in the [Communication 'Shaping Europe's digital future'](#).

About you

* 1 Language of my contribution

- Bulgarian
- Croatian
- Czech
- Danish
- Dutch
- English
- Estonian
- Finnish
- French
- German
- Greek

- Hungarian
- Irish
- Italian
- Latvian
- Lithuanian
- Maltese
- Polish
- Portuguese
- Romanian
- Slovak
- Slovenian
- Spanish
- Swedish

* 2 I am giving my contribution as

- Academic/research institution
- Business association
- Company/business organisation
- Consumer organisation
- EU citizen
- Environmental organisation
- Non-EU citizen
- Non-governmental organisation (NGO)
- Public authority
- Trade union
- Other

* 3 First name

* 4 Surname

* 5 Email (this won't be published)

* 6 Scope

- International
- Local
- National
- Regional

* 7 Level of governance

- Local Authority
- Local Agency

* 8 Level of governance

- Parliament
- Authority
- Agency

* 9 Organisation name

255 character(s) maximum

* 10 Organisation size

- Micro (1 to 9 employees)
- Small (10 to 49 employees)
- Medium (50 to 249 employees)
- Large (250 or more)

11 Does your company mainly operate in the digital economy?

- Yes
- No
- Don't know

12 Does your company operate in more than one country?

- Yes
- No
- Don't know

13 What are the geographical regions on which your company operations are focused?

- The European Union (EU)
- Europe (countries outside the EU)
- North America
- South America
- Middle East
- Africa
- Asia
- Australia

14 Transparency register number

255 character(s) maximum

Check if your organisation is on the [transparency register](#). It's a voluntary database for organisations seeking to influence EU decision-making.

* 15 Country of origin

Please add your country of origin, or that of your organisation.

- | | | | |
|---|--|-------------------------------------|--|
| <input type="radio"/> Afghanistan | <input type="radio"/> Djibouti | <input type="radio"/> Libya | <input type="radio"/> Saint Martin |
| <input type="radio"/> Åland Islands | <input type="radio"/> Dominica | <input type="radio"/> Liechtenstein | <input type="radio"/> Saint Pierre and Miquelon |
| <input type="radio"/> Albania | <input type="radio"/> Dominican Republic | <input type="radio"/> Lithuania | <input type="radio"/> Saint Vincent and the Grenadines |
| <input type="radio"/> Algeria | <input type="radio"/> Ecuador | <input type="radio"/> Luxembourg | <input type="radio"/> Samoa |
| <input type="radio"/> American Samoa | <input type="radio"/> Egypt | <input type="radio"/> Macau | <input type="radio"/> San Marino |
| <input type="radio"/> Andorra | <input type="radio"/> El Salvador | <input type="radio"/> Madagascar | <input type="radio"/> São Tomé and Príncipe |
| <input type="radio"/> Angola | <input type="radio"/> Equatorial Guinea | <input type="radio"/> Malawi | <input type="radio"/> Saudi Arabia |
| <input type="radio"/> Anguilla | <input type="radio"/> Eritrea | <input type="radio"/> Malaysia | <input type="radio"/> Senegal |
| <input type="radio"/> Antarctica | <input type="radio"/> Estonia | <input type="radio"/> Maldives | <input type="radio"/> Serbia |
| <input type="radio"/> Antigua and Barbuda | <input type="radio"/> Eswatini | <input type="radio"/> Mali | <input type="radio"/> Seychelles |
| <input type="radio"/> Argentina | <input type="radio"/> Ethiopia | <input type="radio"/> Malta | <input type="radio"/> Sierra Leone |

- Armenia
- Aruba
- Australia
- Austria
- Azerbaijan
- Bahamas
- Bahrain
- Bangladesh
- Barbados
- Belarus
- Belgium
- Belize
- Benin
- Bermuda
- Bhutan
- Bolivia
- Bonaire Saint Eustatius and Saba
- Bosnia and Herzegovina
- Botswana
- Bouvet Island
- Brazil
- British Indian Ocean Territory
- British Virgin Islands
- Falkland Islands
- Faroe Islands
- Fiji
- Finland
- France
- French Guiana
- French Polynesia
- French Southern and Antarctic Lands
- Gabon
- Georgia
- Germany
- Ghana
- Gibraltar
- Greece
- Greenland
- Grenada
- Guadeloupe
- Guam
- Guatemala
- Guernsey
- Guinea
- Guinea-Bissau
- Guyana
- Marshall Islands
- Martinique
- Mauritania
- Mauritius
- Mayotte
- Mexico
- Micronesia
- Moldova
- Monaco
- Mongolia
- Montenegro
- Montserrat
- Morocco
- Mozambique
- Myanmar /Burma
- Namibia
- Nauru
- Nepal
- Netherlands
- New Caledonia
- New Zealand
- Nicaragua
- Niger
- Singapore
- Sint Maarten
- Slovakia
- Slovenia
- Solomon Islands
- Somalia
- South Africa
- South Georgia and the South Sandwich Islands
- South Korea
- South Sudan
- Spain
- Sri Lanka
- Sudan
- Suriname
- Svalbard and Jan Mayen
- Sweden
- Switzerland
- Syria
- Taiwan
- Tajikistan
- Tanzania
- Thailand
- The Gambia

- Brunei
- Bulgaria
- Burkina Faso
- Burundi
- Cambodia
- Cameroon
- Canada
- Cape Verde
- Cayman Islands
- Central African Republic
- Chad
- Chile
- China
- Christmas Island
- Clipperton
- Cocos (Keeling) Islands
- Colombia
- Comoros
- Congo
- Cook Islands
- Costa Rica
- Côte d'Ivoire
- Croatia
- Haiti
- Heard Island and McDonald Islands
- Honduras
- Hong Kong
- Hungary
- Iceland
- India
- Indonesia
- Iran
- Iraq
- Ireland
- Isle of Man
- Israel
- Italy
- Jamaica
- Japan
- Jersey
- Jordan
- Kazakhstan
- Kenya
- Kiribati
- Kosovo
- Kuwait
- Nigeria
- Niue
- Norfolk Island
- Northern Mariana Islands
- North Korea
- North Macedonia
- Norway
- Oman
- Pakistan
- Palau
- Palestine
- Panama
- Papua New Guinea
- Paraguay
- Peru
- Philippines
- Pitcairn Islands
- Poland
- Portugal
- Puerto Rico
- Qatar
- Réunion
- Romania
- Timor-Leste
- Togo
- Tokelau
- Tonga
- Trinidad and Tobago
- Tunisia
- Turkey
- Turkmenistan
- Turks and Caicos Islands
- Tuvalu
- Uganda
- Ukraine
- United Arab Emirates
- United Kingdom
- United States
- United States Minor Outlying Islands
- Uruguay
- US Virgin Islands
- Uzbekistan
- Vanuatu
- Vatican City
- Venezuela
- Vietnam

- Cuba
- Curaçao
- Cyprus
- Czechia
- Democratic Republic of the Congo
- Denmark
- Kyrgyzstan
- Laos
- Latvia
- Lebanon
- Lesotho
- Liberia
- Russia
- Rwanda
- Saint Barthélemy
- Saint Helena Ascension and Tristan da Cunha
- Saint Kitts and Nevis
- Saint Lucia
- Wallis and Futuna
- Western Sahara
- Yemen
- Zambia
- Zimbabwe

The Commission will publish all contributions to this public consultation. You can choose whether you would prefer to have your details published or to remain anonymous when your contribution is published. **For the purpose of transparency, the type of respondent (for example, ‘business association’, ‘consumer association’, ‘EU citizen’) country of origin, organisation name and size, and its transparency register number, are always published. Your e-mail address will never be published.** Opt in to select the privacy option that best suits you. Privacy options default based on the type of respondent selected

* 16 Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

The type of respondent that you responded to this consultation as, your country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself.

Public

Your name, the type of respondent that you responded to this consultation as, your country of origin and your contribution will be published.

* 17 Contribution publication privacy settings

The Commission will publish the responses to this public consultation. You can choose whether you would like your details to be made public or to remain anonymous.

Anonymous

Only organisation details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published as received. Your name will not be published. Please do not include any personal data in the contribution itself if you want to remain anonymous.

Public

Organisation details and respondent details are published: The type of respondent that you responded to this consultation as, the name of the organisation on whose behalf you reply as well as its transparency number, its size, its country of origin and your contribution will be published. Your name will also be published.

I agree with the [personal data protection provisions](#)

Current problems

18 To what extent are the tax systems in the EU adapted to the challenges of a global and digital economy?

- To a great extent
- To some extent
- To a little extent
- Not at all
- Don't know

19 To what extent do you agree with the following statements on digital companies:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	I don't know
Digital companies have created useful innovations and it is justified that they make large profits.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Users participate in the creation of value of digital companies, e.g. by sharing their data.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Many digital companies are emerging from the Covid-19 health crisis more profitable and with larger market shares.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Digital companies benefit from the EU single market.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Digital companies are treated differently by governments than non-digital companies of similar size.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

20 To what extent do you agree with the following statements regarding taxation in the digital economy:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	I don't know
In the digital economy some digital activities are taxed less than non-digital economic activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The sale of user data by digital companies should be taxed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Many digital companies do not pay their fair share of taxes.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax authorities are not able to appropriately collect taxes on digital activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

21 What are the most important taxation challenges that digitalisation brings **for businesses**?

Please rank from 1 to 5 (1 being the most important challenge)

	1 (most important)	2	3	4	5 (least important)
Disadvantage for traditional businesses compared to digital competitors because of a different tax treatment.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uncertainty related to tax obligations when operating in different countries.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Uncertainty related to future taxation solutions for new business models.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Difficulties in identifying profits for different digital activities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Other (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
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22 Please specify:

23 What are the most important taxation challenges that digitalisation brings **for national tax systems**?

Please rank from 1 to 5 (1 being the most important challenge)

	1 (most important)	2	3	4	5 (least important)
Companies can easily service customers across various markets, without being located or resident in those market jurisdictions.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Businesses acquire new sources of revenue (e.g. through gathering/exploitation of data, cloud computing, hosting, etc.) that are not properly taxed.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Unfair advantage of companies operating cross-border over local companies, due to increased tax-planning opportunities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Difficulties to establish the tax liability of a company due to the complex value chain.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other (please specify)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

24 Please specify:

25 There are several national approaches now to taxing digital companies. Are you aware of such measures?

- Yes
- No
- Don't know

26 For which EU countries are you aware of national approaches to the taxation of digital companies?

(Multiple choices possible)

- Austria
- Belgium
- Bulgaria

- Croatia
- Cyprus
- Czechia
- Denmark
- Estonia
- Finland
- France
- Germany
- Greece
- Hungary
- Ireland
- Italy
- Latvia
- Lithuania
- Luxembourg
- Malta
- Netherlands
- Poland
- Portugal
- Romania
- Slovak Republic
- Slovenia
- Spain
- Sweden

27 Which measures taken by EU countries at national level to tax the digital economy do you consider are most effective, and why?

1000 character(s) maximum

28 How do you view the effort by individual EU countries to tax the digital economy?

To what extent do you agree with the following statement:

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	I don't know
EU countries face a specific, domestic context when it comes to digital activities on their territory and should be addressing these issues at national level.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
EU countries' policies would be more effective if coordinated on an EU level.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A divergence between national policies risks fragmenting the European single digital market, and making these policies less effective.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Possible solutions

29 On what level do you think the problem of taxation of the digital economy is best solved?

Please respond by ranking options in the order of importance/appropriateness (1 being the most important/appropriate)

	1 (most important)	2	3	4	5 (least important)
Subnational level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
National level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
EU Level	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Multilateral agreement involving countries beyond the EU	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A combination of the above	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

30 Work is ongoing at the OECD and G20 to find a global consensus-based solution to the tax challenges arising from the digitalisation of the economy. One part of this discussion (Pillar 1) focuses on the reallocation of profits by expanding the taxing rights of market jurisdictions to compensate the digital activities performed remotely and directed at those market jurisdictions.

To what extent do you see the objectives of these negotiations on Pillar 1 as complementary to the objectives of the digital levy?

- Strong complementarity
- Limited complementarity
- No complementarity
- Don't know

31 To what extent do you think the following approaches would be useful as complementary actions to meet the objectives of this initiative?

	Very useful	Useful	Not useful	Don't know
An increase in the current corporate income tax (top-up) for all companies conducting certain digital activities in the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A new tax on revenues created by certain digital activities conducted in the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
A new tax on all digital business-to-business transactions conducted in the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

32 How important do you consider the following objectives of the digital levy proposal?

	Very important	Important	Not important	Don't know
To increase legal certainty for companies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To ensure equal treatment among digital companies – both foreign and EU-based – operating in the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
To level the playing field between traditional companies and digital companies operating in the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

33 Please select from the following list the activities which you think should be considered as digital activities in the context of a legislative measure:

- Online social networking services financed by advertisement or sale of user data
- Online social networking services financed by subscription fees
- Online search engines
- Online advertising services
- Number-independent interpersonal communication services

- Online gaming financed by advertisement or sale of user data
- Online gaming financed by subscription fees
- Standardised online teaching financed by advertisement or sale of user data
- Standardised online teaching financed by subscription fees
- Online intermediation services
- Online intermediation platforms for accommodation
- Online intermediation platforms for mobility
- Online intermediation platforms for utilities and communication (price comparison platforms for gas, electricity, phone etc.)
- Streaming of content (music and/or video) financed by subscription fees
- Streaming of content (music and/or video) financed by advertisement
- Online news outlets financed by subscription fees
- Online news outlets financed by advertisement
- Online sale of physical goods
- Online sale of physical services (plane ticket, hotel room, cleaning lady etc.)
- Online sale of software
- Cloud computing services
- Sale of user data
- Other (please specify):

34 Please specify:

35 How important do you see the following issues in the design of the taxation measure under consideration?

	Very important	Somewhat important	Not important	I don't know
The definition of digital activities or digital companies, which are subject to the tax.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The type of tax envisaged (e.g. whether it would be a tax on specific activities, transactions, turnover or profits).	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The ability of the tax to cover companies with residency inside and outside of the EU.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Fairness considerations, taking into account the possible impact on small and medium-sized enterprises (SMEs), digital companies with a dominant versus weak market position, or consumers.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Potential behavioural reactions to avoid the payment of the new tax.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Potential additional tax reporting requirements on companies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Additional administrative requirements for relevant tax authorities.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

36 The accelerated development of the Digital Union will be characterised by the creation of fast growing companies albeit often accompanied by multiple failures. Against this background please indicate how you consider that Small and Medium Sized Enterprises (SMEs) should be treated by the current digital levy proposal.

	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	I don't know)
SMEs should be excluded from the scope of the tax.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SMEs should benefit from an exemption.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SMEs should face a lower tax burden (e.g. though an allowance) than larger companies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
SMEs should not be treated differently than larger companies.	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

37 What would you consider the minimal economic activity (in terms of revenue) a digital company should have in the EU in order to be liable to the digital levy?

- EUR 500 thousand
- EUR 1 million
- EUR 5 million
- EUR 10 million
- EUR 20 million
- Other, please specify
- Don't know

38 Please specify:

39 In order to identify where the revenues/profits are generated and how to determine the place of taxation, which of the following options do you consider the most appropriate.

- IP address of the user
- One method of geolocation, to be chosen by the taxable person
- One method of geolocation chosen by the taxable person from a pre-established list
- Two methods of geolocation chosen by the taxable person
- Two methods of geolocation chosen by the taxable person from a pre-established list
- Don't know

Final remarks

Please feel free to upload a concise document, such as a position paper or study that could support or details your position. The maximal file size is 1MB.

Please note that the uploaded document will be published alongside your response to the questionnaire which is the essential input to this open public consultation. The document is an optional complement and serves as additional background reading to better understand your position.

In case you have chosen to remain anonymous, please make sure you remove any personal identification data from the document.

40 Please upload your file

Only files of the type pdf,txt,doc,docx,odt,rtf are allowed

