

**Agreed Outcome from Subcommittee Meeting on the Tax
Consequences of the Digitalization of the Economy
– 25-27 August 2020**

- **The Subcommittee thanked the Drafting Group for their work and discussed the [draft provision](#) for Article 12B and Commentary;**
- **The Subcommittee agreed that it would be useful that the Drafting Group continues its work and prepares an amended draft which takes into account the comments submitted by members and observers as far as the drafting group considers them an improvement of their draft;**

The Subcommittee agrees that the Co-Coordinator, in their Report to the Committee, will annex the draft (recognizing in their Report that while there was considerable support for the proposal it was not yet an agreed document and is without prejudice to the position of any of the members of the Subcommittee). The Co-Coordinator in their Report will also note the main comments of Subcommittee Members;

- **The Co-Coordinator's Report will invite the full Committee to discuss that amended draft at the 21st Session and take such decisions as it sees fit on how best to take the matter forward including on the proposed text;**
- **The Co-Coordinator's paper (including the Annex) will be presented and made public in the same way as other General distribution documents for the Committee for the 21st Session.**