

# Statement regarding the French Report of the Task Force on Taxation of the Digital Economy

*The Just Net Coalition<sup>1</sup> (JNC) was formed at a civil society meeting in New Delhi in February 2014. It comprises several dozen organisations and individuals from different regions globally concerned with internet governance, human rights and social justice, and the relationship between them.*

In January 2013, a French task force on taxation of the digital economy presented a report to various French ministries<sup>2</sup>. In September 2013, the G20 leaders adopted<sup>3</sup> the key elements of that report. In June 2014, the WSIS+10 High Level Event stated<sup>4</sup> that addressing the tax challenges of the digital economy is a priority to be addressed in the implementation of WSIS beyond 2015.

In that light, the Just Net Coalition (JNC) commends the authors of the French report and notes that it is entirely consistent with major elements of our Delhi Declaration<sup>5</sup>, in particular the preamble and paragraphs 6 and 7.

JNC endorses the gist of this report and invites all states to study it carefully and to adopt its recommendations as appropriate.

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August 2, 2014

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<sup>1</sup> <http://justnetcoalition.org>

<sup>2</sup> [http://www.hldataprotection.com/files/2013/06/Taxation\\_Digital\\_Economy.pdf](http://www.hldataprotection.com/files/2013/06/Taxation_Digital_Economy.pdf)

<sup>3</sup> G20 Leaders, "Tax Annex to the St. Petersburg Declaration", G20 (6 September 2013), Annex, Action 1 <http://www.g20.org/news/20130906/782776427.html>

<sup>4</sup> No. 19 of Part B of the Vision, see

<http://www.itu.int/wsis/implementation/2014/forum/inc/doc/outcome/362828V2E.pdf>

<sup>5</sup> <http://justnetcoalition.org/delhi-declaration>