

# Dbriefs Bytes Transcript

10 January 2014

For comments on Action 1, see [the highlighted text below](#).

## BEPS

[Only one BEPS development this week.](#)

[Italy has tried to introduce a so-called “Google tax” – which is not really a tax at all, but is instead a requirement for Italian businesses to purchase internet advertisements from companies which are registered for Italian VAT.](#)

[The law has been passed by the Italian parliament. However, its commencement date has been postponed for 6 months, because of concerns that it might violate EU law.](#)

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