

### DST Table

European Countries	% of DST in a country	Taxed Products		DST Threshold	Projected Revenue Raised and sources used
Austria	5%	- Social networks - Search engines - Online selling platforms	- Digital Services - File sharing - Online content - Online retailers.	- €25m in Austria - €750m Worldwide	€25-30 million annually i ii iii
France	3%	- Advertising revenues from users' data - Linking service between internet users - Sale of data for advertising purposes.		- €25m in France - €750m Worldwide	€350m <sup>iv</sup> v vi
Hungary	7.5%	- Media content providers - Media service providers - Publishers of press products - Outdoor advertising media - Publisher of advertising on the internet		- HUF 100 million exemption for those subject to tax at 7.5%. - HUF 2.5 million non-taxable expenses for those subject to tax at 5%.	vii viii
Italy	3%	- Digital Advertising - Intermediation Services		- €5.5m in Italy - €750m Worldwide	€708 million annually <sup>ix</sup> x xi
Poland	1.5%	- Digital Services - Online Content - File Sharing, Other. - E-services		- €10000 for all intra-EU supplies - no threshold for non-EU businesses.	PLN 217.5 million annually <sup>xii</sup> xiii xiv
Spain	3%	- Online advertising services - Online intermediation services - Sale of user data		- €3m in Spain - €750m Worldwide	€1 billion <sup>xv</sup> xvi
Turkey	7.5%	- Online advertising services - Sale of any digital content through the digital environment - Services performed & conducted in the digital environment		€2 million in revenue in Turkey for covered digital services; <b>and</b> generate €750 million globally for	xvii xviii

		- Intermediary services performed in the digital environment	covered digital services.	
UK	2%	- Revenues of search engines - Social media services - Online marketplaces which derive value from UK users.	- £25m in the UK - £500m Worldwide	£280 million <small>xix</small> <small>xx</small>

Non-European Countries	% of DST in a country	Taxed Products	DST Threshold	Projected Revenue Raised
Australia	10% GST	- Provision of digital services - Online sale of third-party goods - Provision of third-party content - Provision of own content	- AUD \$75 000 in Australia - AUD \$150 000 non-profit body	AUD \$3.2bn in a decade <small>xxi</small> <small>xxii</small> <small>xxiii</small>
Canada	5%	- Streaming services - Digital marketplaces - Short-term accommodation provided on a digital platform	- CA\$30 000	C\$3.4 billion /\$2.6 billion, over five years <sup>xxiv</sup> <small>xxv</small> <small>xxvi</small>
China	Not Yet but considering it			<small>xxvii</small>
India	2%	- 2% rate on revenues of e-commerce operators and suppliers.	- Nonresident e-commerce companies that sell more than INR 2 crore (\$267,000), subject to tax.	<small>xxviii</small> <small>xxix</small>

		<p>- Expands the equalization levy from online advertising to nearly all online commerce done in India by businesses that do not have taxable presence in India.</p>		
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<sup>i</sup>Sources Used -- Viewed March 30th 2021

<sup>i</sup> <https://taxfoundation.org/digital-tax-europe-2020/>

<sup>ii</sup> <https://www.bdo.global/en-gb/microsites/digital-services-taxation/countries-cit-map/austria-digital-services-tax>

<sup>iii</sup> <https://www.globalvatcompliance.com/austria-digital-services-tax/>

<sup>iv</sup> <https://home.kpmg/us/en/home/insights/2019/07/tnf-france-digital-services-tax-enacted.html>

<sup>v</sup> <https://www.pinsentmasons.com/out-law/news/france-to-resume-collection-of-digital-tax#:~:text=The%203%25%20digital%20services%20tax,France%20and%20%E2%82%AC750m%20worldwide.&text=These%20two%20instalments%20correspond%20to,digital%20tax%20due%20in%202019.>

<sup>vi</sup> <https://www.pinsentmasons.com/out-law/news/france-to-resume-collection-of-digital-tax>

<sup>vii</sup> <https://www.bdo.global/en-gb/microsites/digital-services-taxation/countries-cit-map/hungary-indirect-tax>

<sup>viii</sup> <https://www.bdo.global/en-gb/microsites/digital-services-taxation/countries-cit-map/hungary-digital-services-tax>

<sup>ix</sup> <https://mnetax.com/italian-digital-services-tax-is-knocking-at-the-door-41970>

<sup>x</sup> <https://www.bdo.global/en-gb/microsites/digital-services-taxation/countries-cit-map/italy-digital-services-tax>

<sup>xi</sup> <https://news.bloombergtax.com/daily-tax-report/italys-digital-tax-expected-to-raise-785-million-in-revenue?context=article-related>

<sup>xii</sup> [https://wts.com/global/publishing-article/20210205-polish-digital-services-tax~publishingarticle?language=en#:~:text=The%20rate%20of%20DST%20depends,%2C%20culture%20and%20free%20media\).](https://wts.com/global/publishing-article/20210205-polish-digital-services-tax~publishingarticle?language=en#:~:text=The%20rate%20of%20DST%20depends,%2C%20culture%20and%20free%20media).)

<sup>xiii</sup> <https://www.bdo.global/en-gb/microsites/digital-services-taxation/countries-cit-map/poland-european-union-value-added-tax>

<sup>xiv</sup> <https://www.twobirds.com/en/news/articles/2019/poland/digital-services-tax-in-poland#:~:text=At%20the%20beginning%20of%20March,PLN%201%20billion%20per%20year.&text=The%20tax%20was%20scheduled%20to%20come%20into%20force%20from%20201%20January%202020.>

<sup>xv</sup> <https://www.bdo.global/en-gb/microsites/digital-services-taxation/countries-cit-map/spain-digital-services-tax>

<sup>xvi</sup> <https://www.reuters.com/article/us-spain-economy-budget-idUSKBN2711B5#:~:text=The%203%25%20tax%20on%20digital,euros%20next%20year%20in%20Spain.>

<sup>xvii</sup> <https://ustr.gov/sites/default/files/enforcement/301Investigations/Report%20on%20Turkey%E2%80%99s%20Digital%20Services%20Tax.pdf>

xxiv <https://www.avalara.com/vatlive/en/vat-news/canada-gst-on-foreign-digital-services-july-2021.html>

xxv <https://www.vatglobal.com/canada-to-tax-digital-services-provided-by-foreign-companies/>

xxvi <https://www.silicon.co.uk/e-enterprise/fund-raising/canada-plans-digital-services-tax-in-2022-349242>

xxvii <https://asia.nikkei.com/Spotlight/Caixin/Why-China-plans-to-tax-the-booming-digital-economy>

xxviii <https://www.thehindu.com/business/us-says-indias-digital-services-tax-discriminatory/article33563991.ece>

xxix <https://taxfoundation.org/india-digital-tax-in-a-difficult-time/>