## DST Table

<table>
<thead>
<tr>
<th>European Countries</th>
<th>% of DST in a country</th>
<th>Taxed Products</th>
<th>DST Threshold</th>
<th>Projected Revenue Raised and sources used</th>
</tr>
</thead>
</table>
| 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 |
| France             | 3%                    | - Advertising revenues from users’ data  
- Linking service between internet users  
- Sale of data for advertising purposes. | - €25m in France  
- €750m Worldwide | €350m |
| 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%. | €708 million annually |
| Italy              | 3%                    | - Digital Advertising  
- Intermediation Services | - €5.5m in Italy  
- €750m Worldwide | €708 million annually |
| 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 |
| Spain              | 3%                    | - Online advertising services  
- Online intermediation services  
- Sale of user data | - €3m in Spain  
- €750m Worldwide | €1 billion |
| 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; and generate €750 million globally for |
- Intermediary services performed in the digital environment covered digital services.

<table>
<thead>
<tr>
<th>Country</th>
<th>% of DST in a country</th>
<th>Taxed Products</th>
<th>DST Threshold</th>
<th>Projected Revenue Raised</th>
</tr>
</thead>
<tbody>
<tr>
<td>UK</td>
<td>2%</td>
<td>- Revenues of search engines - Social media services - Online marketplaces which derive value from UK users.</td>
<td>- £25m in the UK - £500m Worldwide</td>
<td>£280 million</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Non-European Countries</th>
<th>% of DST in a country</th>
<th>Taxed Products</th>
<th>DST Threshold</th>
<th>Projected Revenue Raised</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia</td>
<td>10% GST</td>
<td>- Provision of digital services - Online sale of third-party goods - Provision of third-party content - Provision of own content</td>
<td>- AUD $75 000 in Australia - AUD $150 000 non-profit body</td>
<td>AUD $3.2bn in a decade</td>
</tr>
<tr>
<td>Canada</td>
<td>5%</td>
<td>- Streaming services - Digital marketplaces - Short-term accommodation provided on a digital platform</td>
<td>- CA$30 000</td>
<td>C$3.4 billion /$2.6 billion, over five years</td>
</tr>
<tr>
<td>China</td>
<td>Not Yet but considering it</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>India</td>
<td>2%</td>
<td>- 2% rate on revenues of e-commerce operators and suppliers.</td>
<td>- Nonresident e-commerce companies that sell more than INR 2 crore ($267,000), subject to tax.</td>
<td></td>
</tr>
</tbody>
</table>
- 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.
Sources Used = Viewed March 30th 2021

https://taxfoundation.org/digital-tax-europe-2020/


https://www.globalvatcompliance.com/austria-digital-services-tax/


%20%E2%82%AC750m%20worldwide.&text=These%20two%20instalments%20correspond%20to,digital%20tax%20due%20in%202020.


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


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).


%20per%20year.&text=The%20tax%20was%20scheduled%20to%20come%20into%20force%20from%201%20January%202020.


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