

APPENDIX A: SELECTION OF DIGITAL SERVICE TAXES JCX-8-23 (抄)

Country	Status	Effective Date	Type	Rate
Argentina	Enacted	December 15, 2020	WHT	8 percent
Austria*	Enacted	January 1, 2020	DST	5 percent
Belgium	Waiting for Global Solution	Expected 2023 if global consensus is not reached	DST/Digital PE	3 percent
Brazil	Proposed	TBD	DST	1 percent – 5 percent (depending on revenue)
Canada	Proposed	January 1, 2024 (on revenues earned as of January 1, 2022)	DST	3 percent
Colombia	Enacted	January 1, 2024	SEP or alternatively WHT	10 percent WHT or 3 percent income tax
Republic of Congo	Enacted	January 1, 2021	WHT	10 percent
Costa Rica	Enacted	November 19, 2019	General income tax on digital tourist rental services income	NA

Country	Status	Effective Date	Type	Rate
Czech Republic	Proposed (rejected)	TBD	DST	7 percent but may be reduced to 5 percent
Denmark	Proposed	TBD	DST	6 Percent
France*	Enacted	1/1/2019	DST	3 percent
Hungary	Enacted	July 1, 2017 (Implementation delayed until December 31, 2023)	DAT	7.5 percent
India*	Enacted	April 1, 2022	SEP	N/A
	Enacted	April 1, 2020	DST	2 percent
	Enacted	June 1, 2016	DAT	6 percent
Indonesia	Waiting for Global Solution	March 31, 2020	Digital PE	NA
	Waiting for Global Solution	March 31, 2020	DST	N/A
Israel	Enacted	April 11, 2016	Digital PE	NA
Italy*	Enacted	January 1, 2020	DST	3 percent
Kenya	Enacted	January 1, 2021	DST	1.5 Percent
Malaysia	Enacted	May 13, 2019	WHT	Variable
Mexico	Enacted	June 1, 2020	WHT	Variable
Nepal	Proposed	July 17, 2022	DST	2 percent
Nigeria	Enacted	February 3, 2020	SEP	6 percent
Pakistan	Enacted	July 1, 2018	WHT	10 percent
Paraguay	Enacted	January 1, 2021	WHT	4.5 percent
Peru	Enacted	January 1, 2007	WHT	30 percent
Poland	Enacted	July 1, 2020	DST	1.5 percent
	Proposed	TBD	DAT	5 Percent
	Proposed	TBD	DST	7 Percent

Country	Status	Effective Date	Type	Rate
Portugal	Enacted	February 17, 2021	Exhibition levy	4 percent
	Enacted	February 17, 2021	Annual levy	1 percent
Sierra Leone	Enacted	January 1, 2021	DST	1.5 percent
Slovakia	Enacted	January 1, 2018	Digital PE	N/A
Spain*	Enacted	January 16, 2021	DST	3 percent
Taiwan	Enacted	January 1, 2017	WHT	To be agreed with the tax authority
Tanzania	Enacted	July 1, 2022	DST	2 percent
Tunisia	Enacted	January 1, 2020	DST	3 percent
Turkey*	Enacted	January 1, 2019	WHT	15 percent
	Enacted	March 1, 2020	DST	7.5 percent but the President can reduce to 1 percent or increase to 15 percent
United Kingdom*	Enacted	April 1, 2020	DST	2 percent
Uruguay	Enacted	January 1, 2018	Non-resident income tax	12 percent
Vietnam	Enacted	January 1, 2021	WHT	Variable
Zimbabwe	Enacted	January 1, 2019	General income tax on certain digital services income	5 percent

* Entered into agreement with the United States whereby the United States terminates tariffs imposed under Section 301 of the Trade Act of 1974 in exchange for country making any DST liabilities collected before the implementation of Pillar One creditable against future Pillar One taxes.

DAT: Digital Advertising Tax

DST: Digital Service Tax

PE: Permanent Establishment

SEP: Significant Economic Presence

WHT: Withholding Tax

Source: Joint Committee compilation from text of local country statutes.