

Digital Services Tax (DST) Tracker

	Form of Tax	GDP Ranking	Tax Rate	Activities Taxed	Threshold	Status
France	Tax on revenue (not profits)	7th	3%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR25 million in France	Enacted, implemented and retroactive to Jan 2019. Collection set to resume by end of 2020.
Austria		29th	5%	Digital advertising	EUR750 million globally; EUR25 million in Austria	Enacted and implemented.
Spain		14th	3%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR3 million in Spain	Enacted. Passed into law. First payment due 2021.
Italy		8th	3%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR5.5 million in Italy	Enacted. Implementing regulations in process. First payment due 2021.
United Kingdom		5th	2%	Search engines, social media and online marketplaces	GBP500 million globally; GBP25 million in UK	Enacted. Collection begins in 2021.
Czechia		47th	7%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR 1.9 million in Czechia	In process. Legislation put forward by the Finance ministry.
Turkey		22nd	7.5%	Digital advertising, sales of digital content, digital services to create and share content and intermediation services	EUR750 million globally; EUR3 million in Turkey	Enacted and implemented. Effective March 2020.
Hungary		56th	7.5%	Advertising		Reactivated. Previously passed but not enacted, tax will be in place for 2022&2023 tax years.