

# Digital Services Tax (DST) Tracker

Form of Tax	Annual Revenue Estimate*	Tax Rate	Activities Taxed	Threshold	Status
Tax on revenue (not profits)	\$557.7 million	3%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR25 million in France	Enacted, implemented Jan 2019. Under Constitutional Review as of June 2025.
	\$27.8–33.4 million	5%	Digital advertising	EUR750 million globally; EUR25 million in Austria	Enacted and implemented. Effective January 2020.
	\$557.7 million – \$1.08 billion	3%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR3 million in Spain	Enacted and implemented. Effective January 2021.
	\$669.2 million	3%	Digital advertising, digital interface and user data trade	EUR750 million globally; EUR5.5 million in Italy	Enacted. Proposed changes would remove threshold.
	\$936.8 million	2%	Search engines, social media and online marketplaces	GBP500 million globally; GBP25 million in UK	Enacted and implemented. Applied to revenue from April 2020.
	\$223.1 million	7%	Digital advertising, digital interface and user data trade	EUR750 million globally; CZK 50 million in Czechia	Stalled but in process. Legislation put forward by the Finance Ministry.
	\$613.5 million	7.5%	Digital advertising, sales of digital content, digital services to create and share content and intermediation services	EUR750 million globally; TRY20 million in Turkey	Enacted and implemented. Effective March 2020.
		7.5%	Advertising	HUF100 million in Hungary	Suspended. Previously passed but not enacted, then reactivated in 2019.
	\$1.03 billion	3%	Online marketplace and advertising services, social media services, user data	CAD750 million globally; CAD20 million in Canada	Halted collection June 30, 2025. Repeal legislation introduced Nov. 2025.
	\$137.8 million	5%	Digitally ordered services or goods	Rs 1 million (\$3,533) for foreign vendors	Enacted and implemented July 1, 2025.

Last Updated September 2025. List is not exhaustive but reflects DSTs in key markets.

\*Revenue estimates using Sept. 30, 2024, conversion rates