



July 2025

Status of Key Digital Services Taxes

Since 2019, discriminatory digital services taxes (DSTs) have proliferated worldwide, targeting U.S. digital services exporters for unjustified taxation and sapping the U.S. tax base. CCIA is tracking enacted and proposed DSTs across the world, including in the key markets listed below: the UK, France, Italy, and Spain. In just these four priority markets, governments collected approximately **US\$2.8 billion** in 2024 alone, and over the past five years, approximately **US\$9.1 billion** in total. These costs have been overwhelmingly borne by U.S. companies given the discriminatory structure and intent of these taxes, and they will continue to rise as the digital economy grows.

Country	Tax and Scope	Impact (USD)	Status
UK	2% DST for marketplaces, social media, and search engines.	\$1 billion in 2024. \$3.1 billion from 2021-2024.	In effect since 2020.
France	3% DST for digital interface, advertising, and user data.	\$866 million in 2024. \$3.1 billion from 2020-2024.	In effect since 2019.
Italy	3% DST for advertising, digital interfaces, and user data.	\$487 million in 2024. \$1.8 billion from 2020-2024.	In effect since 2020.
Spain	3% DST for advertising, digital interfaces, and data transfer services.	\$442 million in 2024. \$1.2 billion from 2021-2024.	In effect since 2021.
Canada	3% DST for online marketplace services, online advertising services, social media services, and user data services.	Potential \$2.7 billion in 2025. Potential \$5.3 billion from 2025-2028	Rescinded in 2025.

Annex I: DST Payments in Key Markets (USD, Billions) by Country

	2020	2021	2022	2023	2024	Cumulative Total (\$B)
UK¹		.521	.697	.840	1.034	3.092
France²	.514	.433	.546	.725	.866	3.084
Italy³	.266	.275	.320	.428	.487	1.776
Spain⁴		.196	.237	.300	.442	1.175
Total	.780	1.425	1.800	2.293	2.829	9.127

Note: Table displays annual revenues collected under individual countries' DSTs, converted to USD at historical currency conversion rates. Canada's DST revenue estimates, which would have been collected starting in 2025, estimated US\$2.7 billion in retroactive payments in 2025, with a total of US\$5.3 billion projected to be collected by 2028.⁵

¹ For 2021-2024 figures, see HMRC tax receipts and National Insurance contributions for the UK: statistics table, last updated June 2025, <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

² For 2020 figure, see estimates from 2020 Finance Law, <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000039683923>. For 2021 figure, see estimates from 2021 Finance Law, https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf. For 2022 figure, see estimates from 2022 Finance Law, <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000044637640>. For 2023 figure, see estimates from 2023 Finance Law, <https://www2.assemblee-nationale.fr/static/16/pdf/273.pdf>. For 2024 figure, see estimates from 2024 Finance Law, <https://www.legifrance.gouv.fr/loda/id/LEGISCTA000048962582>.

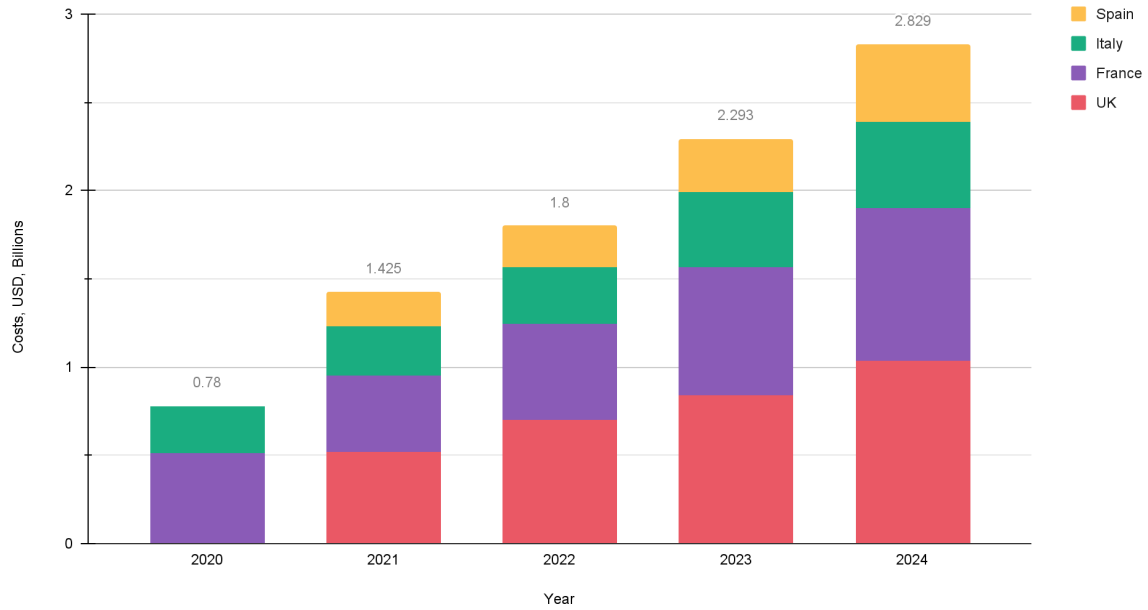
³ For 2020 figures, see OECD Data Explorer, filtered under the Country-specific revenue category for "Digital services tax (L_3550). For 2021 and 2022 figures, see *Hearing of the President of the Parliamentary Budget Office as part of the preliminary hearings for the examination of the budget bill for 2025*, p. 64,

https://www.upbilancio.it/wp-content/uploads/2024/11/UPB_Audizione-DDI-bilancio-2025.pdf. For 2023 and 2024 figures, see "Taxes on digital services in Italy and Europe," Osservatorio CPI, <https://osservatoriocpi.unicatt.it/ocpi-pubblicazioni-le-imposte-sui-servizi-digitali-in-italia-e-in-europa>.

⁴ For 2021 figure, see 2021 General State Budget, https://www.sepg.pap.hacienda.gob.es/Presup/PGE2021Lev/MaestroDocumentos/PGE-ROM/doc/1/2/1/2/1/N_21_E_R_2_101_1_2_198_1_101_1.PDF. For 2022 figure, see 2022 General State Budget, https://www.sepg.pap.hacienda.gob.es/Presup/PGE2022Proyecto/MaestroDocumentos/PGE-ROM/doc/HTM/N_22_A_R_2_101_1_2_198_1_101_1.HTM. For 2023 figure, see 2023 General State Budget, https://www.sepg.pap.hacienda.gob.es/Presup/PGE2023Proyecto/MaestroDocumentos/PGE-ROM/doc/1/2/1/2/1/N_23_A_R_2_101_1_2_198_1_101_1.PDF. For 2024 figure, see "Digital Services Taxes State of Play," Tax Foundation, <https://taxfoundation.org/blog/digital-services-tax-us-trade/>.

⁵ <https://www.pbo-dpb.ca/en/publications/LEG-2324-013-S---digital-services-tax--taxe-services-numeriques>.

DST Payments in Key Markets, 2020-2024, by Year



DST Payments in Key Markets, 2020-2024, Cumulative (US\$8.5 billion)

Breakdown by Country, Payments in Billions USD (% of total)

