

March 2026

Status of Key Digital Services Taxes 2019-2024

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, Spain, and Austria, as well as additional DSTs in countries like Türkiye and similar discriminatory measures, including significant economic presence (SEP) regimes, in other jurisdictions. In just these five priority markets, governments collected approximately **US\$3 billion** in 2024 alone, and over the past five years, approximately **US\$9.6 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.	\$494 million in 2024. \$1.5 billion from 2021-2024.	In effect since 2020.
Spain	3% DST for advertising, digital interfaces, and data transfer services.	\$448 million in 2024. \$1.4 billion from 2021-2024.	In effect since 2021.
Austria	5% DST for advertising.	\$135 million in 2024. \$499 million from 2020-2024.	In effect since 2020.

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		.283	.313	.422	.494	1.512
Spain⁴		.270	.299	.348	.448	1.366
Austria⁵	.050	.095	.101	.119	.135	0.499
Total	.564	1.602	1.956	2.454	2.997	9.553

Note: Table displays annual revenues collected under individual countries' DSTs, converted to USD at average annual currency conversion rates. Totals may not sum due to rounding; unrounded figures sum exactly.

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>.

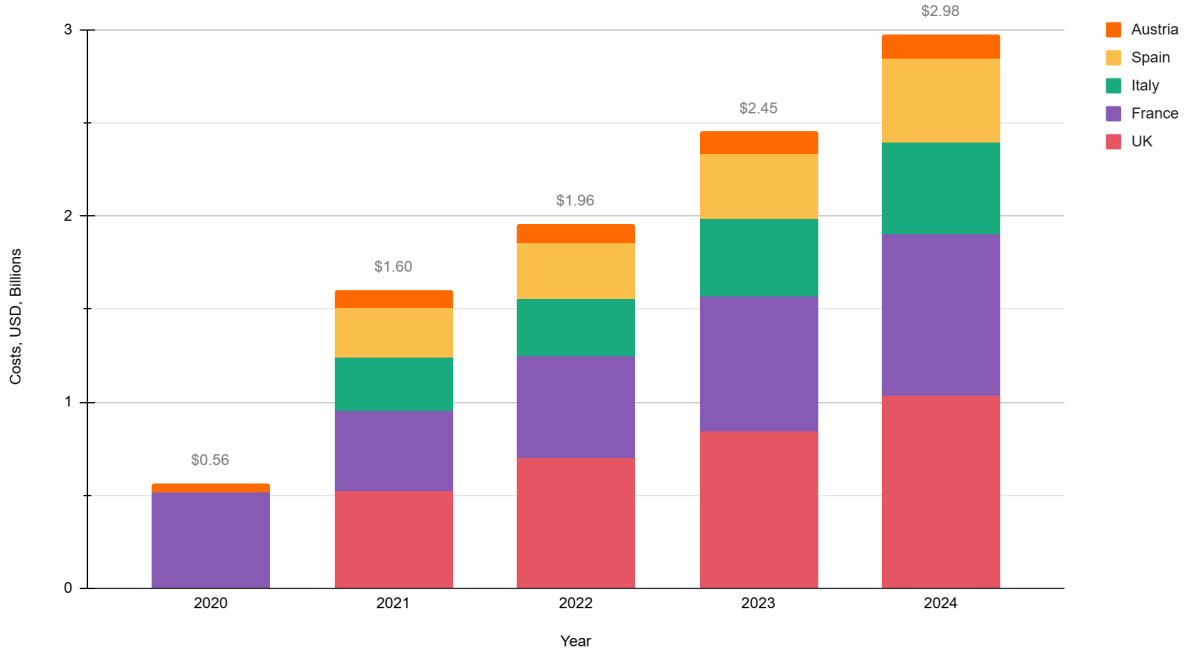
³ Italian Chamber of Deputies. (2023, July 25). Parliamentary Proceedings Bulletin (VI Standing Committee (Finance), Question No. 5-00603 on digital services tax revenue).

<https://documenti.camera.it/leg19/resoconti/commissioni/bollettini/pdf/2023/07/25/leg.19.bol0149.data20230725.com06.pdf>; Bartelli, C. (2025, August 28). "Italy prepares to abolish the digital services tax." *ItaliaOggi*.

⁴ For 2021-2024 figures, see Spanish Tax Administration Agency (n.d.) Annual Tax Collection Reports, https://sede.agenciatributaria.gob.es/Sede/datosabiertos/catalogo/hacienda/Informes_anuales_de_Recaudacion_Tributaria.shtml?faqId=49d31969475e2710VgnVCM100000dc381e0aRCRD.

⁵ For 2022 and 2023 figures, see "Brunner: Tax Revenues from the digital tax rose to 103 million euros in 2023," *Austrian Finance Ministry*, <https://www.bmf.gv.at/presse/pressemeldungen/2024/jaenner/digitalsteuer-2023.html>; for 2020, 2021, 2022, 2023, and 2024 figures, see Finance Ministry figures as reported, "Revenues from the digital tax increased by 20% to €124.1 million in 2024," *KommAustria*, https://www.rtr.at/medien/aktuelles/publikationen/Newsletter/newsletter_2025/RTR_Medien_NL_01_2025/Werbeerloese-und-Digitalsteuer.de.html.

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



DST Payments in Key Markets, 2020-2024, Cumulative (US\$9.6 billion)

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

