

July 2026

2026 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, 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\$3.6 billion** in 2025 alone, and since 2020, approximately **US\$13.1 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.	\$1.25 billion in 2025. \$4.34 billion from 2021-2025.	In effect since 2020.
France	3% DST for digital interface, advertising, and user data.	\$875 million in 2025. \$3.96 billion from 2020-2025. *official revised estimate	In effect since 2019.
Italy	3% DST for advertising, digital interfaces, and user data.	\$720 million in 2025. \$2.23 billion from 2021-2025.	In effect since 2020. Domestic threshold removed under the 2025 Budget Law.
Spain	3% DST for advertising, digital interfaces, and data transfer services.	\$463 million in 2025. \$1.83 billion from 2021-2025.	In effect since 2021.
Austria	5% DST for advertising.	\$155 million in 2025. \$654 million from 2020-2025.	In effect since 2020.

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

	2020	2021	2022	2023	2024	2025	Cumulative Total (\$B)
UK¹		.521	.697	.840	1.034	1.245	4.337
France²	.514	.433	.546	.725	.866	.875	3.96
Italy³		.283	.313	.422	.494	.720	2.232
Spain⁴		.270	.299	.348	.448	.463	1.829
Austria⁵	.050	.095	.101	.119	.135	.155	0.654
Total	.564	1.602	1.956	2.454	2.997	3.592	13.143

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 2021-2025 figures, see HMRC tax receipts and National Insurance contributions for the UK: statistics table, last updated June 2026, <https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk>.

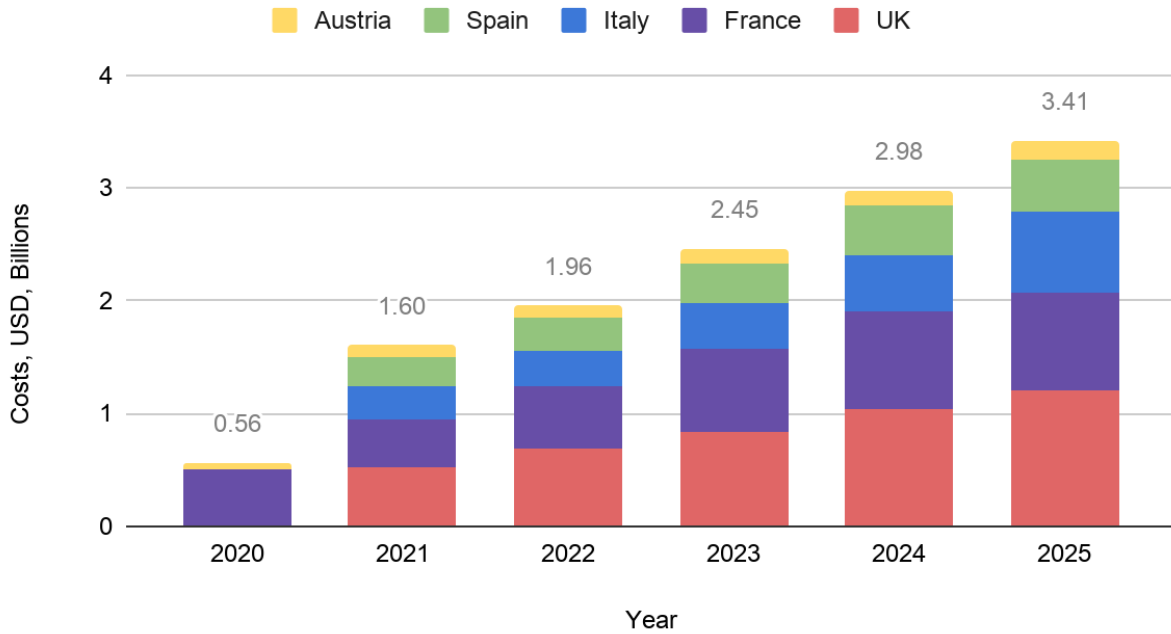
² For 2020 figure, see estimates from 2020 Finance Law, <https://www.legifrance.gouv.fr/jorf/id/JORFTEXT000039683923>. For 2021 figure, see estimates from 2021 Finance Law, https://www.assemblee-nationale.fr/dyn/15/textes/l15b3360_projet-loi.pdf. For 2022 figure, see estimates from 2022 Finance Law, <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>. For 2025 figure, see estimates from 2025 Finance Law, <https://www.legifrance.gouv.fr/eli/loi/2025/2/14/2025-127/loi/texte>.

³ For the 2025 figure: Unimpresa, Centro Studi, analysis of Italian Court of Accounts (Corte dei conti) data, *Web tax a 637 milioni nel 2025 (+40,1%) (2026)*, <https://www.unimpresa.it/web-tax-2025/74174>; Bartelli, C. (2025, August 28). "Italy prepares to abolish the digital services tax." *ItaliaOggi*.

⁴ For 2021-2025 figures, see Spanish Tax Administration Agency (n.d.) Annual Tax Collection Reports, see https://sede.agenciatributaria.gob.es/Sede/datosabiertos/catalogo/hacienda/Informes_anuales_de_Recaudacion_Tributaria.shtml and for the 2025 figure specifically, <https://sede.agenciatributaria.gob.es/Sede/estadisticas/recaudacion-tributaria/informe-anual/ejercicio-2025/6-otros-impuestos.html>.

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. For the 2025 figure (€137.1 million, +10.5% over 2024), see Finance Ministry (BMF) figures as reported, "Digital tax already at 151.8% of the advertising levy in 2025," *KommAustria*, https://www.rtr.at/medien/aktuelles/publikationen/Newsletter/newsletter_2026/nl_01_2026/NL_Digitalsteuer_2025.html.

DST Payments in Key Markets, 2020-2025, by Year



DST Payments in Key Markets, 2020-2025, Cumulative (US\$13.1 billion)

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

