OFFICE *of the* UNITED STATES TRADE REPRESENTATIVE
EXECUTIVE OFFICE OF THE PRESIDENT

USTR Releases Findings and Updates in DST Investigations

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Washington, DC – The U.S. Trade Representative has issued findings in Section 301 investigations of Digital Service Taxes (DSTs) adopted by Austria, Spain, and the United Kingdom, concluding that each of the DSTs discriminates against U.S. companies, is inconsistent with prevailing principles of international taxation, and burden or restricts U.S. commerce.

The findings on each of the DSTs are supported by comprehensive reports, which will be published today on USTR's website.

"The taxation of companies that engage in international trade in goods and services is an important issue," stated U.S. Trade Representative Robert E. Lighthizer. **"The best outcome would be for countries to come together to find a solution."**

USTR is not taking any specific actions in connection with the findings at this time but will continue to evaluate all available options.

The Section 301 investigations of the DSTs adopted by Austria, Spain, and the United Kingdom were initiated in June 2020, along with investigations of DSTs adopted or under consideration by seven other jurisdictions. On January 6, 2021, USTR announced findings in the investigations of DSTs adopted by India, Italy, and Turkey.

DSTs are under consideration or development in the four remaining jurisdictions – Brazil, the Czech Republic, the European Union, and Indonesia – but are not currently in effect. USTR is releasing a status update for these jurisdictions.

The reports, *Federal Register* notices summarizing the determinations, and the status update are available at the following links: [Austria DST report](#); [Austria DST notice](#); [Spain DST report](#); [Spain DST notice](#); [United Kingdom DST report](#); [United Kingdom DST notice](#); [DST Investigations Status Update](#).

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