



TaxNewsFlash

United States



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United States launches investigation of digital services taxes

The Office of the U.S. Trade Representative (USTR) today announced it has initiated investigations of digital services taxes that have been adopted or are being considered by certain trading partners of the United States.

According to a [USTR release](#) (June 2, 2020), the investigations will be conducted under Section 301 of the 1974 Trade Act and will focus on digital services taxes that are viewed as discriminating against U.S. companies as adopted or under consideration by:

- Austria
- Brazil
- Czech Republic
- European Union
- India
- Indonesia
- Italy
- Spain
- Turkey
- United Kingdom

A [USTR notice](#) [PDF 174 KB] was released for publication in the Federal Register, and provides that public comments regarding the investigations are due by July 15, 2020.

Depending on the findings of the Section 301 investigation of the subject digital services taxes, the United States could impose tariffs on imports from the various countries. The USTR previously initiated a Section 301 investigation regarding the digital services tax enacted in France, and additional tariffs were proposed by the United States but not implemented. Read [TaxNewsFlash](#)

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