



# TaxNewsFlash

## Trade & Customs

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## U.S. findings from investigations of digital services taxes in India, Italy, Turkey

The Office of the U.S. Trade Representative (USTR) on January 6, 2021, issued reports and findings from the Section 301 investigations of digital services taxes adopted by India, Italy, and Turkey.

According to the [USTR release](#), each of these digital services taxes discriminates against U.S. companies, is inconsistent with prevailing principles of international taxation, and burdens or restricts U.S. commerce and thus is actionable under Section 301.

The Section 301 investigations of the digital services taxes adopted by India, Italy, and Turkey were initiated in June 2020—along with investigations of digital services taxes adopted or under consideration by Austria, Brazil, the Czech Republic, the European Union, Indonesia, Spain, and the United Kingdom.

The findings on each of the digital services tax regimes in India, Italy, and Turkey are supported by “comprehensive reports” and notices that are intended to be published in the Federal Register.

- India
  - [USTR report](#) [PDF 4.71 MB] (41 pages)
  - [USTR notice](#) [PDF 19 KB] (three pages)
- Italy
  - [USTR report](#) [PDF 511 KB] (39 pages)
  - [USTR notice](#) [PDF 17 KB] (three pages)
- Turkey
  - [USTR report](#) [PDF 1.17 MB] (71 pages)
  - [USTR notice](#) [PDF 16.9 KB] (three pages)

For more information on this topic or to learn more about KPMG’s Trade & Customs Services, contact:

**Doug Zuvich**  
Partner and Global Practice Leader

**John L. McLoughlin**  
Principal and East Coast Leader

T: 312-665-1022  
E: dzuvich@kpmg.com

**Andy Siciliano**  
Partner and National Practice Leader  
T: 631-425-6057  
E: asiciliano@kpmg.com

**Luis (Lou) Abad**  
Principal, Washington National Tax  
T: 212-954-3094  
E: labad@kpmg.com

**Amie Ahanchian**  
Principal  
T: 202-533-3247  
E: aahanchian@kpmg.com

**Gisele Belotto**  
Managing Director  
T: 305-913-2779  
E: gbelotto@kpmg.com

**Andy Doornaert**  
Managing Director  
T: 313-230-3080  
E: adoornaert@kpmg.com

T: 267-256-2614  
E: jlmcloughlin@kpmg.com

**Steve Brotherton**  
Principal and Global Export and Sanctions  
Leader  
T: 415-963-7861  
E: sbrotherton@kpmg.com

**Irina Vaysfeld**  
Principal  
T: 212-872-2973  
E: ivaysfeld@kpmg.com

**Christopher Young**  
Principal  
T: 312-665-3229  
E: christopheryoung@kpmg.com

**George Zaharatos**  
Principal  
T: 404-222-3292  
E: gzaharatos@kpmg.com

**Jessica Libby**  
Managing Director  
T: 612-305-5533  
E: jlibby@kpmg.com

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