

Annex A:

Table 1 - List of Countries Identified by the USTR’s NTE Report 2024 as imposing or having considered the imposition of DSTs.

Sr No.	Country	Under Consideration	Implemented
1	Canada	✓	
2	EU	Various member states, including Austria, France, Italy, Spain, and the UK, have all agreed on a transitional approach with the U.S. (extended to June 2024).	
3	India		✓
4	Kenya		✓
5	Turkiye		✓

Table 2 - List of Countries Considering or Having Imposed a DST Identified by Industry Comments to the USTR’s NTE Report 2025

Sr No.	Country	Under Consideration	Implemented
1	Canada		✓
2	Columbia		✓
3	EU	Various countries are considering the implementation of a DST as OECD/ BEPS negotiations have reached an impasse.	
4	Croatia	✓	



5	France		✓ (+ tax on video content streaming services to subsidize the French film industry)
6	Kenya		✓ + Further taxes on gross transaction values on online marketplaces planned
7	Nepal		✓
8	New Zealand	✓	
9	Tanzania		✓
10	Turkiye		✓
11	India		✓
12	Argentina	Unclear if proposed or enacted	
13	Austria		✓
14	Belgium	Unclear if proposed or enacted	
15	Brazil	✓	
16	Costa Rica	Unclear if proposed or enacted	
17	Czech Republic	✓	
18	Denmark	Unclear if proposed or enacted	
19	Greece	Unclear if proposed or enacted	
20	Hungary	Unclear if proposed or enacted	
21	Indonesia	Unclear if proposed or enacted	
22	Israel	Unclear if proposed or enacted	
23	Italy		✓
24	Kyrgyzstan	Unclear if proposed or enacted	
25	Laos	Unclear if proposed or enacted	
26	Latvia	Unclear if proposed or enacted	



27	Malaysia	Unclear if proposed or enacted	
28	Mexico	Unclear if proposed or enacted	
29	Nigeria	Unclear if proposed or enacted	
30	Norway	Unclear if proposed or enacted	
31	Pakistan	Unclear if proposed or enacted	
32	Paraguay	Unclear if proposed or enacted	
33	Poland	Unclear if proposed or enacted	
34	Sierra Leone	Unclear if proposed or enacted	
35	Slovenia	Unclear if proposed or enacted	
36	South Africa	Unclear if proposed or enacted	
37	Spain		✓
38	Tanzania		✓
39	Taiwan	Unclear if proposed or enacted	
40	Thailand	Unclear if proposed or enacted	
41	Tunisia	Unclear if proposed or enacted	
42	Uganda		✓
43	UK		✓
44	Uruguay	Unclear if proposed or enacted	
45	Vietnam	Unclear if proposed or enacted	
46	Zimbabwe	Unclear if proposed or enacted	

