



Digital Services Tax (DST)

In recent years, digitalization has revolutionised our economy, with digital companies experiencing unprecedented growth during the COVID-19 pandemic. With this shift has come concerns that the existing international tax system is no longer fit to address the challenges businesses now face as a result.

Due to the lack of global consensus on how to address the challenges posed by the digitalisation of the economy, Digital Services Tax (DST) has been implemented in several European countries, more recently Spain, Italy, France and the UK. In most jurisdictions, DST regulations are based on the 2018 proposal of EU Directive on DST and are aimed to tax the following digital services:

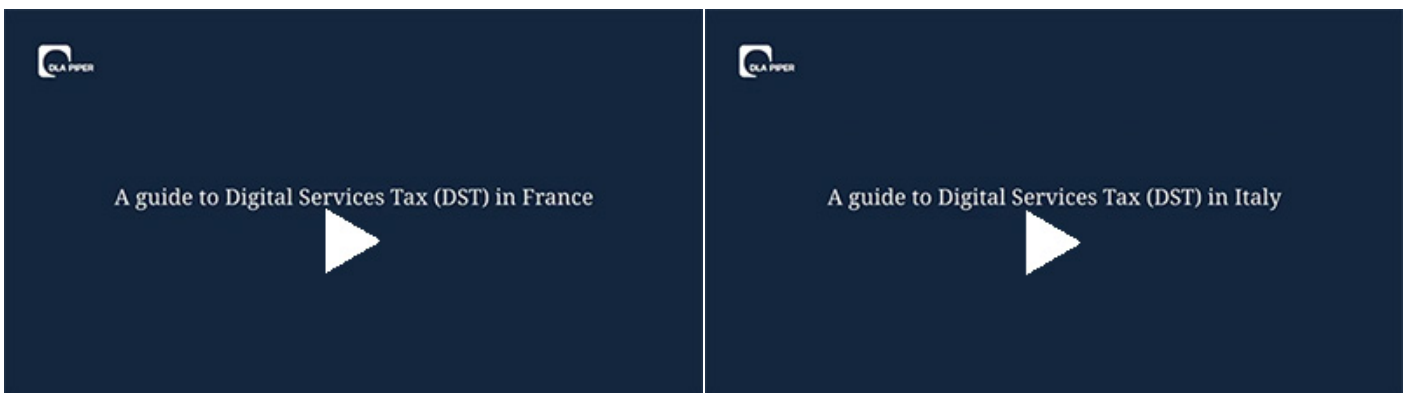
- exploitation of targeted advertising on digital devices
- intermediation services on market places and social network platforms
- sale of data provided from users and generated from accessing a digital device

Our Tax Group has the experience and global presence to provide multi-nationals advice to address the complexities of this relatively new taxation and the implications for businesses. Our team are already working with many clients, to assess or seek reliable tax assessment to ensure their operations are DST compliant. Our DST team are able to:

- analyse your business activities to determine if they qualify as covered services and fall within the scope of the digital services tax;
- assess actions to be taken to be compliant with the applicable tax compliance regulations;
- review and propose changes to the existing business agreements to determine whether burden of taxation shall and could be possibly shifted to clients and business partners; and
- analyse the possibilities to obtain the refund of DST based on Tax Treaties and EU legislation.

The DST team of DLA Piper also have direct access to our global team of business lawyers, including technology lawyers and those with sector insight who are always available to provide advice when required.

A guide to DST





A guide to Digital Services Tax (DST) in Spain



A guide to Digital Services Tax (DST) in the UK



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