



C.H. ROBINSON

## Client Advisory

April 09, 2021

### Comment Period Open for Digital Services Tax Investigation

---

Dear Valued Customer,

On March 26, 2021, the United States Trade Representative (USTR) issued a press release outlining that they are proceeding with the public notice and comment process as a result of investigations of Digital Service Taxes (DSTs) adopted or under consideration by six of ten trading partners who were under the investigation.

In January, USTR found that the DSTs adopted by Austria, India, Italy, Spain, Turkey and the United Kingdom were subject to action under Section 301 because they “discriminated against digital companies, were inconsistent with principals of international taxation, and burdened U.S. companies.”

The USTR found four countries/regions did not adopt DSTs and therefore the Section 301 investigation has been terminated for Brazil, the Czech Republic, Indonesia and the European Union countries not named above.

Written comments are due by April 30, 2021. In order to submit written comments or to request a hearing appearance, you will need to submit the request through this portal: <https://comments.ustr.gov/s/>

Resources:

USTR Press Release

[USTR Announces Next Steps of Section 301 Digital Services Taxes Investigations | United States Trade Representative](#)

Federal Register Notices on comment period

[Section 301 – Digital Services Taxes | United States Trade Representative \(ustr.gov\)](#)

Thank you for being our Valued Customer. If you have any questions, please do not hesitate to contact your C.H. Robinson commercial representative for further information.

Sincerely,  
C.H. Robinson

Our information is compiled from a number of sources that to the best of our knowledge are accurate and correct. It is always the intent of our company to present accurate information. C.H. Robinson accepts no liability or responsibility for the information published herein.