

Growth of digital taxation models

by Taxamo

A timeline of significant events



October 1998
OECD host 'Electronic Commerce: Taxation Framework Conditions' meeting in Ottawa, Canada



2003
E.U. introduces its first version of a cross-border value added tax (VAT) on digital downloads



2003
U.S. States start to introduce taxes on digital downloads



June 2014
South Africa introduces new rules taxing digital services



November 2011
Iceland follows its Nordic neighbour bringing in a tax on digital services



July 2011
Norway introduces its VAT on eServices system (VOES)



September 2014
OECD report: 'Addressing the tax challenges of the digital economy' is released



January 2015
E.U. changes its VAT on digital services: place of consumption is now key



January 2015
Albania changes its VAT legislation to mirror the E.U.



October 2015
Japan's new digital services consumption tax goes live



June 2015
Korea's National Tax Service (NTS) unveils digital services taxation



May 2015
India's RBI (Central Bank) suggest tax on e-commerce



April 2016
New Zealand plans new digital services goods and services tax (GST)



January 2017
Switzerland to reduce digital tax VAT threshold to zero



July 2017
Australia plans to introduce a new digital services GST

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