

# A DIGITAL TAX TO SUPPORT QUALITY JOURNALISM:

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Applying the polluter pays principle  
to Big Tech platforms.

# FOREWORD

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Calls for digital taxes earmarked to support quality journalism have intensified over the last five years as part of a broader conversation about media sustainability and fair compensation. This report, published by the Forum for Information and Democracy, is the first report providing a comprehensive overview of some of the policy options and the pros and cons of each as well as a close look at how such a tax could be implemented.

Rather than seeking to define a one-size-fits-all solution, this report presents the state of the debate and the different options available, ranging from the most ambitious to easier and temporary measures that circumvent political and economic constraints. As such, we believe that governments, policymakers, media groups, and advocates need to look closely at the report's findings and recommendations.

This report comes at a time when the U.S. administration has simultaneously made clear its opposition to such taxes and refused to participate in the Organization for Economic Co-operation and Development global tax agreement. This refusal means there is space for new ideas and creative thinking about how to fund quality information and the role that digital service companies should play in this funding.



We believe that a digital tax that could fund quality information and journalism is a win-win because it addresses two pressing problems. First, the avoidance of taxes by the large digital monopolies contributes to a global shortfall of tax revenue and the feeling that there is a double standard as large corporations avoid taxes while regular people pay them.

Second, the preservation of the global information ecosystem is necessary to preserve social cohesion and democracy, and everyone must play their part. Contributing funding to support quality information and journalism is a way that the large tech firms can help address a problem that affects all of us. However, years of evidence show they will not do it if not incentivized or constrained.

With the growth of news deserts accompanied by a rise in polarization and authoritarianism, preserving quality information is of great importance, and time is of the essence. We hope that this report will provide useful information and inspiration for policymakers who wish to urgently address the question of how to fund and support information integrity and access for all.

# Executive Summary

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Journalism today faces multiple crises across the globe, but none are more critical than the accelerating collapse of news funding. As the COVID-19 pandemic hit, the quiet signs of strain caused by the shift of advertising dollars from publishers to platforms grew into a widespread cry for help across the industry.

Over the last two decades, two interlinked processes began threatening the long-standing business model of news: the platformization of journalism — the increasing embedding of news onto search and social media platforms — and the platforms' consolidation over the digital ad market. While the value of digital advertising spent today has steadily increased, the sum of this money going to news publishers has decreased exponentially. Meanwhile, the growing popularity of artificial intelligence chatbots has created a new existential threat to the business of news.

Recognizing the intrinsic public and democratic value of journalism, governments worldwide have worked to uplift their flailing news industries. While several countries increased their direct funding of journalism before and during the pandemic, it was a pioneering effort by Australia in 2021 that caught the public's attention. The news bargaining code, as it's known, forced platforms to negotiate direct deals with news publishers, with the intent of rebalancing the market. This bill led to massive payments for Australian journalism outlets. However, it also provided no clear picture of the value or benefits of the deals and some (smaller, local) news outlets have missed out; a subsequent Canadian bill also ended in disruption for smaller publishers, because Meta blocked news on its platforms across the country in response.

In 2021, the Forum for Information and Democracy published its report [A New Deal for Journalism](#), in which a digital tax was proposed as one potential and promising solution to the sustainability crisis in journalism. A tax, it was believed, could correct for drawbacks of the bargaining codes, creating a more even playing field for small publishers and allowing for greater transparency.

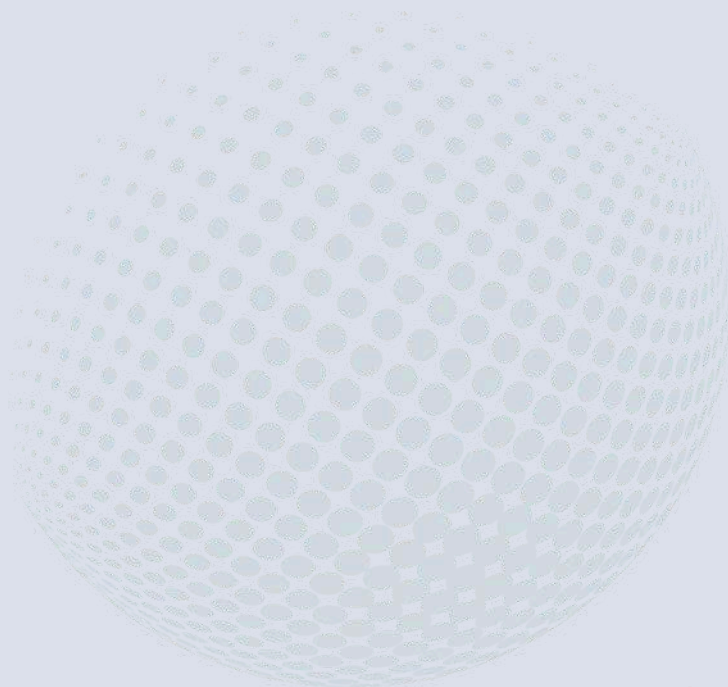


The following brief examines the potential for a digital tax as a funding mechanism for journalism. This includes a deeper look at, first, the conditions under which a policy response to the crisis of journalism has become necessary. It then examines the main forms of digital taxation available to countries today. These are, in the absence of a new global consensus on a tax regime at the OECD:

- 1) digital service taxes, either broad-based or on advertising,
- 2) cultural levies,
- 3) expanded value-added taxes, or
- 4) taxes based on user value.

While noting that only one digital tax today — Austria's tax on digital advertising — has been linked to journalism funding and none have thus far been earmarked, this brief also looks at existing civil society and academic proposals for earmarked taxes. And while recognizing the importance of rigorous and fair implementation and distribution of funds, this brief also reviews four main ways in which countries currently distribute funds to media outlets. These include:

- 1) via existing media or press regulatory authority;
- 2) via a dedicated line by the Ministry of Finance or Culture;
- 3) via a dedicated or independent fund;
- 4) or, as in the case of news bargaining codes, via direct deals between publishers and platforms.



Finally, after reviewing the opportunities, rationales, and challenges presented by both a digital tax and a digital tax earmarked for journalism — including those stemming from the current U.S. administration’s fervent opposition to digital service taxes — the brief makes the following **high-level recommendations**:

1. **Countries should expeditiously implement a digital tax with part of its revenue earmarked toward journalism to support their news sector, which could be based on the polluter’s pay principle as rationale.**
2. **Countries should implement a broad-based digital services tax (DST) or, alternatively, an advertising-focused tax.**
3. **Countries must consider artificial intelligence in the design of their digital tax.**
4. **Countries should follow these core principles when implementing their digital tax:**
  - Funds should be distributed by an independent agency that includes media professionals.
  - Criteria for distribution must be clear, transparent and predetermined.
  - Small, independent, non-profit, and digital-only publishers must be able to access funds.
  - There must be accountability and transparency of funding.
  - Funding must be at arm’s length from the government.
  - Recipient media’s editorial decisions must be independent and free from funding institution interference.
5. **While working toward global cooperation, states should not wait for an international framework before taking action.**

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# I/ Background

## 1. Declining Ad Revenues and the Market Failure in News Media

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**For over two decades now, news media across the globe has faced an accelerating existential challenge in the face of the growing power of tech giants.**

In the 1990s, news media organizations became increasingly “platformized”: Le Monde launched its first site in 1995; The New York Times followed suit in 1996; and The Associated Press in 2000. In the ensuing years, online-only publications were launched, using search engine optimization to drive traffic to their sites. By the end of the decade, more readers were reading news online than purchasing printed news. News organizations were under increasing pressure to analyze demographic and behavioural data about readers in a bid to increase readership, with value being quantified through clicks. During this same period, platforms began embedding themselves within the provision of news; for example, Google News first launched in 2002.<sup>(1)</sup> Meanwhile, Google and Facebook (now Meta), first launched in 2004, employed network effects and data accumulation to create outsized market power<sup>(2)</sup> within a context in which governments, often lured by the promises of Silicon Valley, went easy on platforms, providing them with the opportunity to raise great amounts of capital to provide users with sought-after new tools.

Over time, platforms gained significant influence, shaping what audiences saw by making subtle changes to their algorithms. Google now accounts for more than 90% of the global search engine market, while Meta’s platforms are visited by over 70% of internet users globally. As a result, news outlets have had to continually adjust their content strategies to align with these shifting platform dynamics<sup>(3)</sup>.

<sup>(1)</sup> Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. “Canada’s News Bargaining Code: An Unabridged Account of C-18.” McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

<sup>(2)</sup> Zornetta, Alessia, and Thomas Ash. “Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms.” UCLA Institute for Technology, Law & Policy, October 2024.

<sup>(3)</sup> Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. “Canada’s News Bargaining Code: An Unabridged Account of C-18.” McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

For example, in 2013, Facebook chose to boost news posts on its platform, thereby incentivizing Facebook-focused distribution strategies for news media organizations seeking digital traffic. Then, in 2015, Facebook launched Instant Articles — which allowed users to read news stories directly on the platform, without clicking on the news site — creating a new format that publishers had to adapt to, furthering the platformization of news. (Google has similarly required publications to adhere to its Accelerated Mobile Pages format.)

One year later, however, the tide began to turn: In 2016, Facebook decided to prioritize video. In 2018, following the confluence of the fallout of the 2016 U.S. election, rising concerns over mis- and disinformation, and battles with publishers in Europe increasingly asserting their right for compensation, Facebook explicitly changed its algorithm to deprioritize news — dealing a further blow to the health of many news organizations.

Not only did platforms embed themselves within the provision of news; they also slowly but surely began taking over news organizations' main source of revenue: advertising. For example, in 2003, Google purchased advertising platform AdSense from Applied Semantics, followed by DoubleClick in 2008. These two purchases allowed Google to consolidate its power in the digital advertising market. This system made Google a buyer, seller, and regulator within the ad tech system and therefore a monopoly player. The April 2025 ruling in the U.S. District Court for the Eastern District of Virginia confirmed that Google illegally monopolized both the publisher ad server market and the ad exchange market.<sup>(4)</sup> Facebook (now Meta) likewise became heavily involved in digital advertising, creating Facebook Ads in 2007 and Engagemends Ads in 2008.

Using their market dominance, platforms can accumulate troves of data, with which they can build detailed personal profiles used to sell highly targeted advertising at better prices than publishers could. In fact, news organizations do not even have access to the data about how users interact daily with their content because it appears on platforms, creating an information asymmetry. Most money spent today on digital advertising flows through one of these two tech giants. The result has been a major shift of ad funds away from news. The amount of digital advertising in the global market has increased steadily: From USD 506.43 billion spent on digital ads in 2021, that number is projected to reach USD 870.85 billion in 2027.

(4) Swant, Ronan Shields, Marty. "Judge Rules against Google in Ad Tech Antitrust Case." Digiday, April 17, 2025. <https://digiday.com/media/judge-rules-against-google-in-ad-tech-antitrust-case/>.



And yet in 2019, advertising revenue going to news media was half what it was a decade earlier. In 2020, while overall advertising revenue increased by 20%, the amount going to news organizations fell an additional 25%.<sup>(5)</sup>

Meanwhile, the 2025 Digital News Report from the Reuters Institute for the Study found that, today, news consumption is shifting increasingly toward social media and video platforms, creating further strain for traditional media; many people are now finding news instead from an array of TikTokers, YouTubers, and podcasters. At the same time, engagement with traditional media — including TV, radio, and news websites — has continued to fall. This is particularly true in the U.S. as well as parts of Asia, Eastern Europe, and Latin America. Across all 48 markets examined, 44% of those under 25 used social media and video markets as their main source of news, with 38% for those under 35.

Finally, the report has demonstrated how traditional media organizations are being challenged as well by the growth of artificial intelligence (AI) platforms and chatbots. While only 7% use chatbots for news each week, this number reaches 15% for those under 25. AI summaries mean that publishers must now concern themselves with a further reduction in traffic as well as the scrapping and monetization of hard-won news content.<sup>(6)</sup>

Though these changes began many years ago, it is only in the last few years that governments globally have begun to consider the implications on other markets as well as on consumers and society more broadly.<sup>(7)</sup> Indeed, governments from Australia to South Africa have begun to recognize the uneven playing field created for news media by platforms and the need to rectify this market imbalance, which has accelerated the economic pressure on the media.<sup>(8)</sup> This impact has been felt most viscerally with regard to local and regional news, leading to veritable news deserts. Without clarity on a business model that can replace the advertising business model of news journalism, many governments have indeed searched for new funding models that may alleviate some of the ongoing struggles in an industry that many recognize as a vital public good.<sup>(9)</sup>

(5) Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. "Canada's News Bargaining Code: An Unabridged Account of C-18." McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

(6) "Overview and Key Findings of the 2025 Digital News Report | Reuters Institute for the Study of Journalism." Accessed June 9, 2025. <https://reutersinstitute.politics.ox.ac.uk/digital-news-report/2025/dnr-executive-summary>.

(7) Commission, Australian Competition and Consumer. "Digital Platform Services Inquiry 2020-25." Text, November 27, 2023. <https://www.accc.gov.au/inquiries-and-consultations/digital-platform-services-inquiry-2020-25>.

(8) Radsch, Courtney. "Making Big Tech Pay for the News They Use." SSRN Electronic Journal, 2022. <https://doi.org/10.2139/ssrn.4192026>.

(9) Commission, Australian Competition and Consumer. "Digital Platform Services Inquiry 2020-25." Text, November 27, 2023. <https://www.accc.gov.au/inquiries-and-consultations/digital-platform-services-inquiry-2020-25>.

## 2. State of Play:

### The Public Policy Response so Far

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In the mid-2000s, countries began pushing back, with the aim of redistributing money from platforms back to publishers. Yet, these early efforts, which began in the mid 2010s, namely in Spain and Germany, to redistribute funds using ancillary copyright efforts were quashed following successful platform retaliation. However, in 2019, the Copyright Directive was passed at the EU level, amending copyright law and creating new property rights for news publishers, which would allow them to seek remuneration from platforms. France became the first country to transpose the directive and implement “neighboring rights.” Google, once again, stalled in negotiating with publishers. However, unlike in Germany where the competition authority had sided with Google, in France the platform was ordered to negotiate “in good faith,” with the French authority imposing a EUR 500 million fine on Google in 2021. While Google signed new deals in 2021 and 2022,<sup>(10)</sup> it was ordered to pay another EUR 250 million due to noncompliance with some of the terms of its settlement made in 2022. These last fines also touch on the platform’s use of Google’s AI chatbot Bard (now Gemini).<sup>(11)</sup> Meanwhile, Switzerland appears poised to adopt an amendment to its Copyright Act that would allow for ancillary copyright for press publishers.<sup>(12)</sup>

Despite some success in France, the post-pandemic period saw the emergence of a pioneering new initiative based not on copyright but instead on competition law: Australia’s News Bargaining Code, passed in 2021. According to this bill, Meta and Google would be required to negotiate deals to redistribute money directly back to publishers or risk being “designated” under the law, at which point they would be forced into arbitration. Many hailed the bill a success and a possible way forward for other countries looking to uplift their failing news sectors: By one year after its passing, the code had injected an estimated AU 200 million into the Australian news ecosystem. Proponents shared that nearly all eligible publishers had made deals with Google, while Facebook’s deals covered 85% of Australian journalists. The Guardian Australia grew by 40 journalists after the deal came into effect. However, the bill was also criticized for how much money had gone to outlets owned by media tycoon Rupert Murdoch, while smaller and independent outlets received too little support in making deals. The code was also criticized for a lack of transparency around the deals that were made — it was argued that this was necessary to bring both parties to the table. Finally, there were a lack of requirements around how funds needed to be spent.

(10) Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. “Canada’s News Bargaining Code: An Unabridged Account of C-18.” McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

(11) Autorité de la concurrence. “Related Rights: The Autorité Fines Google €250 Million,” March 20, 2024. <https://www.autoritedelaconcurrence.fr/en/article/related-rights-autorite-fines-google-eu250-million>.

(12) Schweizer Medien. “Bundesrat Fordert Fairplay von Den Grossen Tech-Plattformen,” June 20, 2025. <https://www.schweizermedien.ch/artikel/medienmitteilung/2025/bundesrat-fordert-fairplay-von-den-grossen-tech-plattformen>.

In 2022, Canada followed in Australia's footsteps, introducing the Online News Act, or bill C-18. Though C-18 aimed at improving on elements of Australia's code, including improvements in transparency and support for diverse news organizations, Meta blocked news in Canada in 2023 in response to the law, in a bid to avoid coming under purview of the law. The "news ban," as it became known, most strongly impacted smaller news organizations that rely more on traffic from social media to attract new audiences. As Google threatened to do the same, Canada was forced to enter into an agreement with Google for a CAD 100 million fund to be distributed to eligible news organizations by a single collective. This number came out to far less than the Parliamentary Budget Office's initial estimate of CAD 329 million that it expected from the bill. In February 2024, Indonesia enacted Presidential Regulation No. 32, based on the Australian and Canadian legislation.<sup>(13)</sup> Other proposals for news bargaining codes have been put forth in places including the United States (California), South Africa, Brazil, and New Zealand. However, some legislative processes, including in Brazil and South Africa, have seemingly stalled and/or faced heavy lobbying by big tech.<sup>(14)</sup> Meanwhile, in Australia, Meta announced in 2024 that it would not be renewing its deals with publishers. In response, the Australian government is considering a News Media Incentive levy that would be used to compel the platforms to make deals or risk significant fines.<sup>(15)</sup> In June 2025, it was announced that Google was also walking back a deal made with a number of small publishers.<sup>(16)</sup> A news bargaining bill in the state of Oregon was narrowly defeated that same month in the state Senate. The bill would have allowed platforms to choose between paying a direct lump sum annually of USD 122 million or entering into arbitration. Other bargaining bills are still being considered in New York and Illinois, though they appear to have stalled in committee; the Oregon bill was considered to have had the most momentum.<sup>(17),(18)</sup>

After witnessing the platform response to news bargaining codes, some jurisdictions chose to make direct deals with platforms. In 2024, California dropped two proposed bills — one news bargaining bill and one "data extraction mitigation tax" — and, instead, made a deal with Google to create a News Transformation Fund, with both Google and California contributing to the fund.

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(13) Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. "Canada's News Bargaining Code: An Unabridged Account of C-18." McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

(14) Schiffrin, Anya. "Bargaining Code Battle Shifts to European Copyright Law, Taxes Also under Consideration." Poynter (blog), December 23, 2024. <https://www.poynter.org/commentary/analysis/2024/bargaining-code-battle-shifts-to-european-copyright-law-taxes-also-under-consideration/>.

(15) Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. "Canada's News Bargaining Code: An Unabridged Account of C-18." McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

(16) Crawford, Hal. "Google Reneges on Deals with Small Publishers." Mumbrella, June 23, 2025. <https://mumbrella.com.au/google-reneges-on-deals-with-small-publishers-878802>.

(17) Carroll, Hannah. "The Big Tech News Bills." Local News Initiative, May 5, 2025. <https://localnewsinitiative.northwestern.edu/posts/2025/05/05/states-legislation-for-big-tech-journalism-compensation/>.

(18) "Problem-Plagued Oregon Journalism Bill Fails to Pass the State Senate | Free Press," July 1, 2025. <https://www.freepress.net/news/problem-plagued-oregon-journalism-bill-fails-pass-state-senate>.

The fund would be worth a total of USD 250 million over five years. In May 2025, Governor Gavin Newsom announced that California will be slashing its contribution by two-thirds.<sup>(19)</sup> Google subsequently announced that it would be lowering its contribution, also by one-third.<sup>(20)</sup> In South Africa, the provisional report from the Competition Commission's Media and Digital Platforms Market Inquiry has included a number of recommendations, most notably compensation from platforms to publishers or, if they fail to follow this, a 5%–10% tax on digital advertising.<sup>(21)</sup> Yet, in 2024, the South African Association of Independent Publishers partnered directly with Google for a Digital News Transformation Fund, expected to pay out ZAR 114 million over three years.

Meanwhile, some jurisdictions have decided to fund journalism directly. In Nordic countries, journalism outlets can apply for direct state subsidies. Though these subsidies are long-standing, in many countries these have increased since the pandemic.<sup>(22)</sup> Money is allocated through state budgets, and the distribution of funds is administered by relevant authorities or ministries. In Denmark, these subsidies are regulated through the Media Support Act, administered by the Danish Agency for Culture and Palaces, and distribution decisions are made by the independent Media Board. Schemes include those for editorial production, innovation and projects, and redevelopment support for media in financial difficulty. The main subsidy is based on editorial costs and pays up to 35% of annual costs.

In Norway, subsidies are available for different forms of media. Subsidies are distributed as part of the Media Subsidies Act, while funding decisions are made by the Norwegian Media Authority. The four subsidy schemes include: production subsidies, innovation support, Sámi (indigenous) newspapers, and distribution support for newspapers published in Finmark, an area of northern Norway. The state distributed around EUR 42 million in 2021. The media organization in question must, in order to be eligible, be mostly aimed at news reporting, and subsidies are mainly aimed at smaller news organizations. In Sweden, meanwhile, two main forms of support include press subsidies for print and digital newspapers and general news media subsidies. These subsidies are regulated by two ordinances and are administered by the Swedish Press and Broadcasting Authority. In 2021, EUR 102 million was paid out.<sup>(23)</sup>

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(19) Andrew J. and Campa. "Newsom Proposes \$20-Million Funding Cut for California Newsrooms, Citing Budget Issues." Los Angeles Times, May 15, 2025. <https://www.latimes.com/california/story/2025-05-14/newsom-proposes-slashing-funding-to-california-newsrooms-by-20-million-citing-budget-issues>.

(20) Mui, Christine, and Chase DiFelicianantonio. "California's Revamped Google Journalism Deal Raises New Questions." Politico, May 22, 2025. <https://www.politico.com/news/2025/05/22/californias-google-journalism-deal-00365927>.

(21) Staff, Writer. "South Africa Wants to Tax Google, Facebook and ChatGPT." Business Tech, February 24, 2025. <https://businesstech.co.za/news/media/813886/south-africa-wants-to-tax-google-facebook-and-chatgpt/>.

(22) Nordic Co-operation: Nordic Council of Ministers. "New Report: Pandemic Brings Big Changes to Nordic Media," April 15, 2021. <https://www.norden.org/en/news/new-report-pandemic-brings-big-changes-nordic-media#:~:text=Record%20subsidies,pandemic%2C%E2%80%9D%20says%20Jonas%20Ohlsson>.

(23) "Direct Media Subsidies to News Media – a Nordic Overview." Nordicom, October 13, 2022. <https://www.nordicom.gu.se/en/facts-analysis/nordic/factsheets/direct-media-subsidies-news-media-nordic-overview>.

In 2018, New Jersey passed the Civic Info Bill, which led to the creation of the Civic Information Consortium, with the aim of providing grants to diversify journalism and better serve both communities of color and immigrant communities. These grants were given to community-focused news, including, among other things, community-health news.<sup>(24)</sup> However, no funding is recommended for the Consortium under the state's latest budget.<sup>(25)</sup>

Still, other jurisdictions have chosen to fund their news media through public funds while keeping an arms length politically from the distribution of this money — through the use of tax credits. In Canada, the government passed a 595 million package of tax credits aimed at boosting its journalism sector in 2018. These included a labor tax credit, a subscription tax credit, and the introduction of a quasi-charitable status for journalism organizations. However, the results were limited, with the labor tax credit the most successful — few news organizations have so far embraced nonprofit status while the subscription tax credit has seemingly failed to attract a substantial number of new readers.<sup>(26)</sup> The South African Media and Digital Platforms Market Inquiry has also made note of the potential use of tax credits, including on labor as well as subscriptions, donations, and membership contributions, along with advertising rebates, depreciation rebates, and other similar suggestions.<sup>(27)</sup>

Another noteworthy suggestion from the provisional report is the suggestion of opt-out rights for publishers and, for those choosing to participate in AI initiatives, the establishment of monetization pathways such as a “1% digital tariff or copyright levy on content used by the AI Large Language Models”<sup>(28)</sup> to ensure fair compensation for AI training. Though there are not yet real-world examples, Brazil's new AI draft bill includes a provision mandating that companies compensate “copyright holders” for the use of their content and data to train AI.<sup>(29)</sup>

Finally, the provisional report also notes the potential for a permanent digital tariff or levy on the digital advertising revenues of platforms should they fail to comply with other requirements set out in the report, including compensation from platforms to publishers.

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<sup>(24)</sup> New Free Press Action Case Study a Roadmap to State-Level Funding for Local Journalism | Free Press,” July 1, 2025. <https://www.freepress.net/news/new-free-press-action-case-study-roadmap-state-level-funding-local-journalism>.

<sup>(25)</sup> Chris, Daggett. “Local News Is Important to Public Health: Why NJ Must Restore Funding for The NJ Civic Information Consortium.” TAPinto. Accessed June 17, 2025. <https://www.tapinto.net/towns/mountaininside/sections/government/articles/local-news-is-important-to-public-health-why-nj-must-restore-funding-for-the-nj-civic-information-consortium>.

<sup>(26)</sup> Crabbe-Field, Sophia, Asha Sivarajah, Sequoia Kim, and Helen Hayes. “Canada’s News Bargaining Code: An Unabridged Account of C-18.” McGill Centre for Media, Technology and Democracy. Accessed July 7, 2025. <https://www.mediatechdemocracy.com/c-18-news-bargaining-report>.

<sup>(27)</sup> “Media and Digital Platforms Market Inquiry Provisional Report.” Competition Commission of South Africa, February 2025.

<sup>(28)</sup> “Media and Digital Platforms Market Inquiry Provisional Report.” Competition Commission of South Africa, February 2025, p6.

<sup>(29)</sup> Martins, Laís. “Brazil’s AI Law Faces Uncertain Future as Big Tech Warms to Trump | TechPolicy.Press.” Tech Policy Press, February 4, 2025. <https://techpolicy.press/brazils-ai-law-faces-uncertain-future-as-big-tech-warms-to-trump>.

Though there have been proposals for digital taxes earmarked for journalism, including in California, the only digital tax linked to journalism funds appears to be in Austria, though it still falls short of being earmarked. This digital ad tax created EUR 124 million in revenue in 2024, EUR 20 million of which went toward journalism.<sup>(30)</sup>

### 3. A New Deal for Journalism: Why the Idea of a Digital Tax?

With government funding and tax credits failing to provide adequate funding and some jurisdictions worried about imposing a news bargaining code following the Meta news ban in Canada and companies backtracking on deals in Australia, discussions around media sustainability have inevitably turned to the possibility of a digital tax or levy. Taxes may also present an opportunity to improve on bargaining codes by creating better conditions for small and independent outlets, greater transparency, the need for requirements on how money is spent, and a more secure and sustainable source of funding. <sup>(31),(32)</sup>

In 2021, the Forum published its report *A New Deal for Journalism*; journalism, it was argued, is facing a “potential extinction event” thanks to a mix of hostile governments, a sustainability crisis, and a loss of public trust. The COVID-19 pandemic had worsened the crisis in sustainability, and governments were urged to act now to save their news markets. Indeed, according to Reporters Without Borders’ *2025 Press Freedom Index*, economic pressure is the more “insidious problem” for press freedom today than many other more visible threats, yet it is often “underestimated.”<sup>(33)</sup> Among the measures suggested in *A New Deal* to tackle the existential threat facing journalism was the possibility of imposing a tax on digital companies and services, for which funds could be redistributed back to publishers.<sup>(34)</sup>

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(28) “Media and Digital Platforms Market Inquiry Provisional Report.” Competition Commission of South Africa, February 2025, p6.

(29) Martins, Laís. “Brazil’s AI Law Faces Uncertain Future as Big Tech Warms to Trump | TechPolicy.Press.” Tech Policy Press, February 4, 2025. <https://techpolicy.press/brazils-ai-law-faces-uncertain-future-as-big-tech-warms-to-trump>.

(30) RTR. “Erlöse der Digitalsteuer stiegen 2024 um 20 % auf 124,1 Mio. €.” Accessed July 7, 2025. [https://www.rtr.at/medien/aktuelles/publikationen/Newsletter/newsletter\\_2025/RTR\\_Medien\\_NL\\_01\\_2025/Werbeerloese-und-Digitalsteuer.de.html](https://www.rtr.at/medien/aktuelles/publikationen/Newsletter/newsletter_2025/RTR_Medien_NL_01_2025/Werbeerloese-und-Digitalsteuer.de.html).

(31) Schiffrin, Anya. “Bargaining Code Battle Shifts to European Copyright Law, Taxes Also under Consideration.” Poynter (blog), December 23, 2024. <https://www.poynter.org/commentary/analysis/2024/bargaining-code-battle-shifts-to-european-copyright-law-taxes-also-under-consideration/>.

(32) Schiffrin, Anya. “Would a Tech Tax Be a Fair Way to Make Google and Meta Pay for the News They Distribute and Profit From?” NiemanLab, September 3, 2024. <https://www.niemanlab.org/2024/09/would-a-tech-tax-be-a-fair-way-to-make-google-and-meta-pay-for-the-news-they-distribute-and-profit-from/>.



## \_What is a digital tax?

A digital services tax is a tax on services on online platforms and generally takes the approach of taxing based on user location instead of physical location of the company. It can take different forms according to the services that are taxed, which can include: advertisement, social media, data, marketplace, among others.

## 4. The State of the DST: OECD Discussions Around a Global Tax

Any discussion of a digital services tax (DST) for journalism must be situated within larger discussions around the growing number of national DSTs that have arisen in the shadow of continued failure to establish a global agreement on international tax agreements to address base erosion and profit shifting — tax planning strategies used by multinational to exploit tax loopholes and shift profits to low or no-tax locations — at the OECD.

At the inaugural meeting in 2016 in Kyoto to discuss the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS), 82 members were present.<sup>(35)</sup> While BEPS 1.0 led to important changes in profit shifting, many believed it did not adequately address the digitalization of the economy. And so, many countries began implementing individual digital taxes.

The idea for a BEPS 2.0 was therefore launched in 2019, with the idea of a two-pillar approach. (36) By 2020, a new unified approach was expected based on these two pillars: – 1) a new profit allocation system to tax based on the actual location of the users of digital services and – 2) a global anti-erosion proposal including a minimum global corporate tax.

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(33) "RSF World Press Freedom Index 2025: Economic Fragility a Leading Threat to Press Freedom | RSF." Accessed June 10, 2025. <https://rsf.org/en/rsf-world-press-freedom-index-2025-economic-fragility-leading-threat-press-freedom>.

(34) "A New Deal for Journalism." Forum on Information & Democracy, June 2021. [https://informationdemocracy.org/wp-content/uploads/2021/06/ForumID\\_New-Deal-for-Journalism\\_16Jun21.pdf](https://informationdemocracy.org/wp-content/uploads/2021/06/ForumID_New-Deal-for-Journalism_16Jun21.pdf).

(35) OECD. "Base Erosion and Profit Shifting (BEPS)," n.d. <https://www.oecd.org/en/topics/policy-issues/base-erosion-and-profit-shifting-beps.html>.

(36) "BEPS 2.0: What You Need to Know." KPMG, 2022. <https://assets.kpmg.com/content/dam/kpmg/xx/pdf/2022/03/beps-what-to-know-flyer-web-final.pdf>.

More specifically, Pillar One was designed to reallocate tax rates with respect to the profits of global multinationals, especially digital ones, based on the location of customers, as opposed to simply company headquarters. Though driven by concerns around digital companies, Pillar One would not only tax digital companies. The U.S. has opposed Pillar One, claiming it unfairly discriminates against U.S. companies.



**Pillar One** would create a new nexus, allowing countries to tax Amount A without a physical presence in a relevant jurisdiction. Under Amount A of Pillar One, the new taxing right would apply to multinational enterprises with a global turnover exceeding EUR 20 billion and a profitability above 10%, reallocating a portion of their residual profits to market jurisdictions where they have significant revenue, even in the absence of a physical presence. Market jurisdictions become eligible to receive allocation once a multinational has sourced revenue in that jurisdiction worth EUR 1 million or more, or EUR 250,000 for countries with a GDP below EUR 40 billion.<sup>(37)</sup> It is estimated that 69 companies would be required to pay under Pillar One. Differences between Pillar One and individual DSTs include a lower threshold for many DSTs, a tax base of residual profit for Pillar One compared to gross local revenue for DSTs, and the fact that Pillar One only targets the largest multinationals. Many countries have agreed to repeal their DST once Pillar One is in place. <sup>(38)</sup>



**Pillar Two**, also known as the GloBE (Global Base Erosion) rule, would impose a minimum effective tax rate of 15% on adjusted accounting profits of multinationals to target profit-shifting. The rule gives jurisdictions the right to tax income in other jurisdictions that have not exercised their taxing rights or when the payment is subjected to low effective tax rates.<sup>(39)</sup> The annual threshold for Pillar Two is of EUR 750 million on consolidated global revenue; although many DSTs, especially from OECD members, use the 750 million threshold, Pillar Two is much broader because it does not include a local threshold.

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<sup>(37)</sup> Schiffrin, Anya, Crane, Philip, Goldhaber, Emma, Mensingh, Reen and Zhu, Lei "The Case for Digital Taxes to Support Local Journalism" working paper, May, 2024

<sup>(38)</sup> Borders, Kane, Sofía Balladares, Mona Barake, and Enea Baselgia. "Digital Service Taxes." EU Tax Observatory, June 2023.

<sup>(39)</sup> Christians, Allison, and Tarcísio Diniz Magalhães. "17 Ways to Regulate Big Tech with Tax." Tax Lawyer 78, no. 1 (n.d.)

While BEPS 2.0 is seen by many as a long-term, structural solution to existing gaps within the global taxation system that would reduce reliance on unilateral DSTs, a way to avoid charges of double taxation and/or market distortions. Critics, however, point to the complexity of negotiations and unresolved trade tensions.<sup>(40)</sup> Some smaller countries have expressed concern that the rules could disproportionately benefit larger countries.<sup>(41)</sup>

By 2025, the number of countries that had signed onto the Inclusive Framework had risen to over 145 countries. However, the process came to an impasse in June 2020 when the U.S. Treasury Secretary stated that the U.S. would not agree on the terms of the agreement.<sup>(42)</sup> Negotiations resumed in 2021 under the Biden administration; in July 2023, 138 out of 145 agreed to hold off on a new DST until at least 2025, provided that Pillar One would be passed on June 30, 2024. However, no consensus was reached.<sup>(43)</sup> The Trump administration backed out of negotiations in February 2025.<sup>(44)</sup> Currently, over 30 countries have imposed or proposed unilateral DSTs,<sup>(45)</sup> with those that have implemented DSTs also including non-OECD countries like Tanzania, Nepal, and Kyrgyzstan.<sup>(46)</sup>



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<sup>(40)</sup> Courtney, Radsch. "Platformization and Media Capture: A Framework for Regulatory Analysis of Media-Related Platform Regulations." *UCLA Journal of Law & Technology* 28, no. Special Issue: Platforms and the Press (Winter 2023).

<sup>(41)</sup> Radsch, Courtney. "Making Big Tech Pay for the News They Use." *SSRN Electronic Journal*, 2022. <https://doi.org/10.2139/ssrn.4192026>.

<sup>(42)</sup> Brogi, Elda, and Roberta Maria Carlini. "Accelerating Adoption of a Digital Intermediary Tax." In *Regulating Big Tech: Policy Responses to Digital Dominance*, 127–48. Martin Moore (ed.), Damian Tambini (ed.), 2021.

<sup>(43)</sup> Anya Paper

<sup>(44)</sup> Brenda, Medina. "Trump Pulled the US out of Global Tax Agreements and Negotiations. It May Backfire. – ICIJ," February 13, 2025. <https://www.icij.org/news/2025/02/trump-pulled-the-u-s-out-of-global-tax-agreements-and-negotiations-it-may-backfire/>.

<sup>(45)</sup> Delsol, Gabriel. "The Global Landscape of Digital Services Taxes – CCIA," January 24, 2025. <https://ccianet.org/articles/global-landscape-of-digital-services-taxes/>.

<sup>(46)</sup> Borders, Kane, Sofía Balladares, Mona Barake, and Enea Baselgia. "Digital Service Taxes." *EU Tax Observatory*, June 2023.

## II/ Options for a Digital Tax

# Challenges and Opportunities

### 1. Digital Service Taxes

The first tax analyzed are the DSTs that have arisen in the absence of a global consensus around a new tax regime. DSTs are taxes on gross revenue rather than profit-based; they are sometimes referred to as “turnover taxes.” They are imposed on the revenue earned by digital companies, or companies that provide digital services, in which the value created by users plays a central role,<sup>(47)</sup> regardless of where the company is based or where its assets are located.<sup>(48)</sup> The rate for most existing DSTs usually falls between 1.5% and 7.5%.<sup>(49)</sup> DSTs reflect a shift from the traditional “physical presence” nexus toward one based on “significant economic presence.”<sup>(50)</sup> Often, location determination is made on the basis of the IP address or other localization.<sup>(51)</sup>

Services covered commonly include digital advertising services, social media services, online marketplace services, and certain sales of user data. With respect to online marketplace services, some DSTs also use broader concepts such as “online intermediation services” or “provision of a digital interface.”<sup>(52),(53)</sup> Various DSTs may cover different variations of these services; a few, however, cover only digital advertising. This is the most common form of DST that has been proposed, or that exists to date, with respect to earmarking for journalism.

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<sup>(47)</sup> Lavez, Raphael, Isabella Panisson, and Francisco Brito Cruz. “Big Tech Taxation and Journalism: Paths for Brazil.” Momentum: Journalism & Tech Task Force, 2025.

<sup>(48)</sup> Courtney, Radsch. “Platformization and Media Capture: A Framework for Regulatory Analysis of Media-Related Platform Regulations.” UCLA Journal of Law & Technology 28, no. Special Issue: Platforms and the Press (Winter 2023).

<sup>(49)</sup> Caragher, Jacinta. “Digital Services Taxes DST Global Tracker – Vatcalc.Com,” May 10, 2025.  
<https://www.vatcalc.com/global/digital-services-taxes-dst-global-tracker/>.

<sup>(50)</sup> Christians, Allison, and Tarcísio Diniz Magalhães. “17 Ways to Regulate Big Tech with Tax.” Tax Lawyer 78, no. 1 (n.d.).

<sup>(51)</sup> Zornetta, Alessia, and Thomas Ash. “Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms.” UCLA Institute for Technology, Law & Policy, October 2024.

<sup>(52)</sup> Schiffrin, Anya, Crane, Philip, Goldhaber, Emma, Mensingh, Reen and Zhu, Lei “The Case for Digital Taxes to Support Local Journalism” working paper, May, 2024

<sup>(53)</sup> Bauer, Matthias. “Digital Service Taxes as Barriers to Trade.” European Centre for International Political Economy, November 2019.

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## a. Broad-based DST

Though they are commonly associated with targeting Big Tech giants, many broader-based DSTs target a wide array of both digital companies as well as companies that are not primarily digital but include some digital services.<sup>(54)</sup> With respect to the tax threshold, most OECD countries have adopted a global revenue threshold of EUR 750 million, often with a lower domestic threshold somewhere between EUR 5 to 50 million, though some also have none.<sup>(55)</sup> Indeed, within non-OECD and Global Majority countries, thresholds are often much lower or nonexistent. Notably, many of these DSTs also cover a broader array of services, with some including everything from software updates to streaming to cloud services. In such cases, a broader array of products are often covered at a lower rate of taxation.<sup>(56),(57)</sup>

The rationale behind the use of these taxes is the targeting of large multinational digital businesses operating across borders, often with minimal or no physical presence in a given country. Indeed the top digital firms in the EU pay an average effective tax rate of just 9.5% compared to 23.3% for traditional businesses.<sup>(58)</sup> Another rationale for DSTs includes discouraging negative externalities, including from social media services that may undermine issues like child safety and that replace quality journalism; the latter is also relevant with respect to digital advertising. These taxes could help them align with more societally optimal levels.<sup>(59)</sup>

With respect to the rationale linked to earmarking for journalism, broad-based DSTs could be criticized for a lack of direct link between payer and beneficiary. Therefore, some have suggested that such a tax should only focus on platforms whose advertising business models have directly disrupted news or who host and share news. The tax would then function not as a punishment but instead would be based on the idea that platforms that benefit from the weakening of public interest media contribute to renewing it.

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<sup>(54)</sup> Zornetta, Alessia, and Thomas Ash. "Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms." UCLA Institute for Technology, Law & Policy, October 2024.

<sup>(55)</sup> Christians, Allison, and Tarcísio Diniz Magalhães. "17 Ways to Regulate Big Tech with Tax." Tax Lawyer 78, no. 1 (n.d.).

<sup>(56)</sup> "Digital Service Tax Introduced by Finance Bill, 2079-80 (2022-23) – An Introduction." NBSM, 2022. <https://nbsm.com.np/uploads/large/1657627288339104.pdf>.

<sup>(57)</sup> Sarfo, Nana Ama. "Digital Services Taxes May Be Difficult To Remove." Forbes. Accessed July 7, 2025. <https://www.forbes.com/sites/taxnotes/2021/03/22/digital-services-taxes-may-be-difficult-to-remove/>.

<sup>(58)</sup> Thomadakis, Apostolos. "Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution." The Greens/EFA in the European Parliament, April 2025.

<sup>(59)</sup> Zornetta, Alessia, and Thomas Ash. "Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms." UCLA Institute for Technology, Law & Policy, October 2024.

DSTs are favorable as well due to their high revenue potential, which has continued to expand in many countries.<sup>(60)</sup> This is particularly true for broader DSTs, which are less prone to individual market changes than more targeted taxes. Broader DSTs may also be favorable because they have a broader tax base that does not uniquely target U.S. Big Tech firms, which would have possible political benefits.<sup>(61)</sup>

Opponents of DSTs argue that they create the possibility for double taxation and therefore market distortions. DSTs have the potential to raise the cost of digital services, potentially impacting consumers regressively and creating reductions in the sales of digital products.<sup>(62)</sup> However, proponents note that DSTs are taxes on economic rent, which is inherently efficient. Economic rent is money earned above what is socially or economically necessary, often due to inefficient markets or information asymmetries.<sup>(63)</sup> It is tied to user location and can be realized even if the digital revenue is modest. This is important because digital services can create “location-specific value” irrespective of a company’s revenue stream.<sup>(64)</sup>

Opponents also argue that DSTs risk violating World Trade Organization (WTO) rules as well as bilateral investment treaties. DSTs have long led to Special 301 investigations from the United States, with officials claiming that they are discriminatory against U.S.-based firms.<sup>(65)</sup> In fact, President Trump has doubled down and ordered that 301 investigations into DSTs be renewed and tariffs be considered in retaliation.<sup>(66)</sup> (In 2021, 301 investigations against certain countries had been suspended when they agreed to remove their DSTs pursuant to the entry into force of Pillar One.) Other experts<sup>(67)</sup> note that DSTs do not discriminate against U.S. multinationals and are generally compatible with the existing WTO regime, including General Agreement on Trade in Services.<sup>(68)</sup>

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(60) Zornetta, Alessia, and Thomas Ash. “Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms.” UCLA Institute for Technology, Law & Policy, October 2024.

(61) Borders, Kane, Sofía Balladares, Mona Barake, and Enea Baselgia. “Digital Service Taxes.” EU Tax Observatory, June 2023.

(62) Funding Media in the Digital Ecology

(63) Investopedia. “Economic Rent: Definition, Types, How It Works, and Example.” Accessed July 7, 2025. <https://www.investopedia.com/terms/e/economicrent.asp>.

(64) Wei Cui

(65) Christians, Allison, and TARCÍSIO DINIZ MAGALHÃES. “17 Ways to Regulate Big Tech with Tax.” Tax Lawyer 78, no. 1 (n.d.).

(66) Bose, Nandita, David Lawder, and Steve Holland. “Trump Orders Trade Chief to Revive Tariff Retaliation against Digital Taxes.” Reuters, February 22, 2025, sec. United States. <https://www.reuters.com/world/us/trump-says-he-will-impose-retaliatory-tariffs-digital-taxes-may-come-friday-2025-02-21/>.

(67) Cui, Wei. “The Digital Services Tax: A Conceptual Defense.” Tax Law Review 73, no. 1 (April 22, 2019): 69–111.

(68) Cui, Wei. “The Digital Services Tax: A Conceptual Defense.” Tax Law Review 73, no. 1 (April 22, 2019): 69–111.



## European Commission proposal

In 2017, tax challenges raised by the digitalization of the global economy were identified in the European Commission's communication A Fair and Efficient Tax System in the European Union for the Digital Single Market. In 2018, the European Council invited the Commission to develop proposals for a taxation system suitable for the digital era.<sup>(69)</sup>

This culminated in Fair Taxation of the Digital Economy, which included two main proposals:

### 1 LONG-TERM PROPOSAL

Reforming corporate tax rules so that profits can be taxed where business interacts with users rather than relying on physical presence.

### 2 SHORT-TERM PROPOSAL

Imposing an interim tax on revenues from digital activities, collected by the EU member states where users are located.

#### PROPOSED RATE

3% across the EU on gross revenue from digital services.

#### PROPOSED THRESHOLD

Annual worldwide revenues of EUR 750 million and EU revenues of EUR 50 million Proposed scope: online advertising (targeted advertising spaces like Google Ads), digital intermediation (multisided platforms that facilitate user interactions, like Amazon or Airbnb), sale of user data (revenues from selling or licensing data collected from user activity)<sup>(70)</sup>

**STATUS:** Proposal stalled

<sup>(69)</sup> Rodriguez Losada, Soraya. "In Pursuit of Fair Taxation of Digital Economy," 2018. <https://am.aals.org/wp-content/uploads/sites/4/2018/12/AM19RodriguezLosadaEuropeanLaw.pdf>.

<sup>(70)</sup> "Fair Taxation of the Digital Economy." Irish Tax Institute, 2025. <https://taxinstitute.ie/tax-insight/international-tax-policy/european-commission/fair-taxation-of-the-digital-economy/#:~:text=The%20Commission%20published%20two%20legislative,digital%20activities%20in%20the%20EU.>

## RATIONALE

Digital companies are operating globally with little physical presence yet they are profiting from intangible assets, which are not being adequately taxed. This leads to tax avoidance, negatively impacting fairness and putting EU competitiveness at risk.<sup>(71)</sup> More specifically, rationales include:

- 1) protecting the European market;
- 2) ensuring sustainable public finances;
- 3) social fairness, including fair conditions for companies in the EU;
- 4) combating aggressive tax planning by closing loopholes.<sup>(72)</sup>

Talks on this DST were suspended in 2021, given the prospect of a global agreement at the OECD. It was announced in 2022 that the legislative process would be relaunched if no progress was made on Pillar One. In light of Trump's opposition to the OECD's BEPS, some discussions around an EU DST have "resurfaced."<sup>(73)</sup> However, in July 2025, the European Commission decided to abandon its plans to levy a tax on digital companies in its next budget in response to tariff pressures.

The proposal inspired the introduction of taxes in countries including Spain, France, the UK, and India.<sup>(74)</sup>

<sup>(71)</sup> Bauer, Matthias. "Digital Service Taxes as Barriers to Trade." European Centre for International Political Economy, November 2019.

<sup>(72)</sup> Lavez, Raphael, Isabella Panisson, and Francisco Brito Cruz. "Big Tech Taxation and Journalism: Paths for Brazil." Momentum: Journalism & Tech Task Force, 2025.

<sup>(73)</sup> Enache, Cristina. "Digital Services Taxes in Europe, 2025." Tax Foundation, May 6, 2025. <https://taxfoundation.org/data/all/eu/digital-services-taxes-europe/>.

<sup>(74)</sup> Lavez, Raphael, Isabella Panisson, and Francisco Brito Cruz. "Big Tech Taxation and Journalism: Paths for Brazil." Momentum: Journalism & Tech Task Force, 2025.

## France

In 2019, France was the first EU country to adopt a DST.<sup>(75)</sup> The U.S. government responded with harsh criticism and launched a Section 301 investigation, under the 1974 US Trade Act, against France and other European countries with DSTs. This followed criticism from major tech firms like Alphabet, Facebook, and Amazon, which testified before the U.S. trade representative.<sup>(76)</sup> In October 2021, pursuant to the OECD/G20 Inclusive Framework, France and other European countries, including Italy and Spain, agreed to coordinate the removal of their DSTs prior to the entry into force of Pillar One. DST liabilities accrued during the transitional period would be creditable against future taxes under Pillar One. The United States Trade Representative therefore terminated Section 301 investigations.<sup>(77)</sup>

### ➤ RATE: 3%

### ➤ THRESHOLD

Global digital threshold of EUR 750 million; in-country revenue threshold of EUR 25 million.

### ➤ SCOPE

Online advertising, sale of user data, “provision of a digital interface.”<sup>(78)</sup>

### ➤ RATIONALE

According to Minister of Finance Bruno Le Maire, the objective of the tax was to “restore fiscal justice,” considering the taxation of digital giants was stalled internationally and at the EU level.<sup>(79)</sup>

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(75) “BDO World Wide Tax News Issue 52 – France.” Accessed July 7, 2025. <https://www.bdo.global/en-gb/microsites/tax-newsletters/corporate-tax-news/issue-52-september-2019/france-digital-services-tax-introduced>.

(76) Ekblom, Jonas, and David Shepardson. “U.S. Tech Industry Leaders: French Digital Service Tax Harms Global Tax Reform.” Technology. Reuters, August 19, 2019. <https://www.reuters.com/article/technology/us-tech-industry-leaders-french-digital-service-tax-harms-global-tax-reform-idUSKCN1V91UC/>.

(77) Federal Register. “Termination of Actions in the Section 301 Digital Services Tax Investigations of Austria, France, Italy, Spain, and the United Kingdom and Further Monitoring,” November 18, 2021. <https://www.federalregister.gov/documents/2021/11/18/2021-25199/termination-of-actions-in-the-section-301-digital-services-tax-investigations-of-austria-france>.

(78) “France – Corporate – Other Taxes.” PwC. Accessed July 7, 2025. <https://taxsummaries.pwc.com/france/corporate/other-taxes>.

(79) Pellefigue, Julien. “The French Digital Service Tax: An Economic Impact Assessment.” Deloitte, March 22, 2019.

## Kenya

Kenya received an International Monetary Fund financing package of USD 2.4 billion on the condition that it raises more taxes. Kenya's DST took effect on January 2, 2021, as part of a COVID-19 recovery plan focused on reducing vulnerabilities.

### > RATE: 3%

### > THRESHOLD: None

### > SCOPE

broad scope of digital content and services (including downloadable digital e-books, films, mobile applications), licensed sales on digital marketplaces, data management services, booking services, search engine services, distance education, digital marketplace services, digital content streaming, and subscription-based media (including news, magazines, journals), which impacts residents and nonresidents alike

### > RATIONALE

According to the commissioner of Domestic Taxes Department at the Kenya Revenue Authority, Rispah Simiyu, these include: **1)** expanding the tax base, **2)** creating an "equitable playing field" between companies, and **3)** ensuring multiple nationals reinvest some of the income generated there.<sup>(80)</sup>

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(80) Sarfo, Nana Ama. "Digital Services Taxes May Be Difficult To Remove." Forbes. Accessed July 7, 2025. <https://www.forbes.com/sites/taxnotes/2021/03/22/digital-services-taxes-may-be-difficult-to-remove/>.

# Nepal

Nepal introduced a tax as part of the Finance Act 2022/2023.

## ➤ RATE

2% on the transaction value of electronic services provided by non-resident persons to resident consumers.

## ➤ THRESHOLD

Annual transactions of digital services crossing NPR 2 million

## ➤ SCOPE

Broad scope includes advertisement services, e-commerce, cinema television, music and other similar membership-based services, data collection-related services, cloud services, gaming services, mobile application-related services, online marketplace services, software supply and updates, e-book and e-library, among others.<sup>(81)</sup>

## ➤ REGULATORY OVERSIGHT

Inland Revenue Department and the Large Taxpayer Office

## ➤ RATIONALE

The government's rationale for implementing the DST included boosting government revenue and ensuring that large international companies pay for operating in Nepal while providing local providers with a better chance to compete.<sup>(82)</sup>

## ➤ IMPACT

In 2022–2023, eight companies recorded NPR 700 million in transactions in five months, paying a total of NPR 109.4 million in DST. Local experts say that this can contribute to narrowing the digital divide but can also disproportionately affect small businesses, including individual content creators who rely on affordable access to digital services.

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<sup>(81)</sup> "Digital Service Tax Introduced by Finance Bill, 2079–80 (2022–23) – An Introduction." NBSM, 2022. <https://nbsm.com.np/uploads/large/1657627288339104.pdf>.

<sup>(82)</sup> "Digital Service Tax– A Simple Guide By GFCS Nepal | Green Financial," May 15, 2025. <https://gfcsnepal.com/digital-service-tax-a-simple-guide-by-gfcs-nepal/>.

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## b. Tax on digital advertising

Proposals for digital taxes earmarked for journalism — as well as Austria’s existing earmarked tax — have mostly fallen under the category of a digital ad tax: namely a DST specifically targeting digital advertising revenues rather than a broader range of digital services.<sup>(83)</sup>

Once again, these taxes present a clearer rationale with respect to journalism: targeting the platforms — and the platforms’ activities — with the clearest impact on the current state of news markets. Indeed, experts have noted that it makes good economic sense to target the particular services for which negative externalities have been identified; in this case, it would target advertising revenues that have been the cause of unfair competition. Experts have also noted that taxing a single service, especially in the case of an already distorted market, may be less economically distortive overall. Such taxes are also easier to calculate and administer.

Like with broader-based taxes, digital ad taxes also remain legally vulnerable within the U.S. (as evidenced in Maryland) as well as from Special 301 investigations for those enacted or proposed globally. And their costs also risk being passed onto consumers. Of course, experts have noted that taxes focused exclusively on the digital ad market could be more vulnerable to changes in that market, including the possible eventual breakup of the ad sector, as the U.S. Department of Justice has proposed the possibility of breaking up Google’s ad tech businesses.<sup>(84)</sup> Experts have also noted that the narrower a tax, the easier it is for taxes to change their behavior in order to avoid being subject to it. Experts have also noted that a digital ad tax may strengthen existing dependency of media on online platforms. Finally, experience from Austria shows that such a tax, while collecting money to fund journalism, does not address the fundamentals of the market imbalances.

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<sup>(83)</sup> Brown, Jason R., and Kean Miller. “The Maryland Digital Advertising Services Tax and the Expanding Map for Digital Taxes.” ABA Tax Times 40, no. 3 (June 2021). [https://www.americanbar.org/content/dam/aba/publishing/aba\\_tax\\_times/21spr/att-21spr-000-complete-issue.pdf](https://www.americanbar.org/content/dam/aba/publishing/aba_tax_times/21spr/att-21spr-000-complete-issue.pdf).

<sup>(84)</sup> “Nazzaro, Miranda. “DOJ Proposes Breakup of Google’s Ad Tech Products.” The Hill, May 6, 2025. <https://thehill.com/policy/technology/5284886-google-justice-department-ad-tech/>.



# Maryland

The first of its kind in the U.S., the tax came into effect on March 14, 2021, though its implementation was delayed until January 1, 2022. This is a gross receipts tax on digital advertising services.

## ➤ RATE: Progressive taxation from 2.5%–10%

## ➤ THRESHOLD

Companies with at least USD 100 million in global annual gross revenue and earning more than USD 1 million in digital ad revenue in Maryland

## ➤ RATIONALE

Raising money to bridge funding gaps, with money going to public schools<sup>(85)</sup>; money is earmarked toward the Blueprint for Maryland's Future Fund, which was set up to finance education reforms. <sup>(86)</sup>

The Maryland ad tax was met with strong resistance in the form of multiple lawsuits against the tax, including from companies ranging from Comcast to Peacock TV to Google as well as the Chamber of Commerce; in fact, there are 18 companies challenging the tax. <sup>(87)</sup> Lawsuits have been based on the U.S. Constitution (First Amendment, Fourteenth Amendment Due Process Clause, Commerce Clause), the Internet Tax Freedom Act/Supremacy Clause (the ITFA prohibits states from imposing certain taxes on internet activity, while the Supremacy Clause says federal law preempts Maryland law), as well as the Declaration of Rights in the Maryland Constitution (articles on due process and freedom of speech). A district court ruling has dismissed the First Amendment challenge.<sup>(88)</sup>

Some representatives of the news media industry, including the News Media Alliance, have also opposed the ad tax, saying it would be passed down to small businesses through "pass-through costs." <sup>(89)</sup> Constitutional challenges arise from the idea that the tax may focus more on out-of-state businesses while exempting local ones; the tax remains in effect despite challenges.<sup>(90)</sup>

<sup>(85)</sup> "Maryland Becomes First State to Enact Tax on Digital Advertising." Axios, February 12, 2021. <https://www.axios.com/2021/02/12/maryland-first-tax-big-tech-digital-advertising>.

<sup>(86)</sup> Sears, Bryan P. "Federal Judge Dismisses First Amendment Challenge to Digital Ad Tax." Maryland Matters, July 12, 2024. <https://marylandmatters.org/2024/07/12/federal-judge-dismisses-first-amendment-challenge-to-digital-ad-tax/>.

<sup>(87)</sup> Schiffrin, Anya, Crane, Philip, Goldhaber, Emma, Mensingh, Reen and Zhu, Lei "The Case for Digital Taxes to Support Local Journalism" working paper, May, 2024

<sup>(88)</sup> Brown, Jason R., and Kean Miller. "The Maryland Digital Advertising Services Tax and the Expanding Map for Digital Taxes." ABA Tax Times 40, no. 3 (June 2021). [https://www.americanbar.org/content/dam/aba/publishing/aba\\_tax\\_times/21spr/att-21spr-000-complete-issue.pdf](https://www.americanbar.org/content/dam/aba/publishing/aba_tax_times/21spr/att-21spr-000-complete-issue.pdf).

<sup>(89)</sup> Zornetta, Alessia, and Thomas Ash. "Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms." UCLA Institute for Technology, Law & Policy, October 2024.

<sup>(90)</sup> Schiffrin, Anya, Crane, Philip, Goldhaber, Emma, Mensingh, Reen and Zhu, Lei "The Case for Digital Taxes to Support Local Journalism" working paper, May, 2024

## Austria

The Austrian ad tax has been in place since January 1, 2020. The digital advertising tax expanded upon the existing general advertising tax, which was set at 5%.

### ➤ RATE

5% on online digital ads targeted to Austrian users (IP addresses are used to determine location)

### ➤ THRESHOLD

EUR 750 million in global revenue; domestic revenue threshold of EUR 25 million

### ➤ RATIONALE

Develop a level playing field between Big Tech companies and others in the advertising market, given that they control 90% of the market.

### ➤ EARMARKING

The law does not actually say that money has to go to journalism, so it is not legally earmarked. The policy processes of creating the tax and the journalism fund are, however, clearly linked.

### ➤ FUNDS

The government expected only EUR 20 million in revenue. This is the amount currently being distributed to the media despite EUR 124 million collected in 2024.<sup>(91)</sup>

### ➤ IMPLEMENTATION

The revenue goes into the state budget and is allocated by Austrian authority RTR (Regulatory Authority for Broadcasting and Telecommunications). RTR shares the budget with publishing houses based on ideas submitted, which are evaluated and sustained through a fund to support the digital transformation of journalism.

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<sup>(91)</sup> RTR. "Erlöse der Digitalsteuer stiegen 2024 um 20 % auf 124,1 Mio. €." Accessed July 7, 2025. [https://www.rtr.at/medien/aktuelles/publikationen/Newsletter/newsletter\\_2025/RTR\\_Medien\\_NL\\_01\\_2025/Werbeerloese-und-Digitalsteuer.de.html](https://www.rtr.at/medien/aktuelles/publikationen/Newsletter/newsletter_2025/RTR_Medien_NL_01_2025/Werbeerloese-und-Digitalsteuer.de.html).

## ➤ IMPACT

Somewhat raised prices, making digital advertising on Google and Facebook somewhat less attractive; the market has otherwise not changed, though money has been collected. There is currently a procedure underway in the courts to compel transparency over which companies are paying what.

The current government's coalition agreement<sup>(92)</sup> proposes to investigate whether the tax collected should be legally earmarked to fund journalism.<sup>(93)</sup> However, given existing government deficits, it is unlikely that all collected taxes will go to journalism. Based on the Austrian tax, the German government is considering a 10% levy on big digital platforms that display news content.<sup>(94)</sup>

## 2. Cultural Levy

Another option that could be well-suited to raising money for public interest journalism and the news industry would be the expansion of existing cultural (or industry) levies. These levies are naturally hypothecated, index-linked, and fiscally neutral. The money is collected separately from general taxation and therefore easily ring-fenced. The money collected will naturally expand as the sector expands. The levies can be made to be progressive, depending on revenue, and it's possible to add in rebates and/or exemptions for lower turnover on nonprofit media with public interest functions. Such taxes are usually applied to one part of the media or communications ecosystem, with the revenue used to support another (for example, money from the telecommunications sector that is used to subsidize public broadcasting).<sup>(95)</sup> These levies are usually "requited," meaning many cultural levies were created with sectoral reciprocity in mind, wherein the payment benefits the payer in some way. Increasingly, however, this is not always the case.<sup>(96)</sup>

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(92) The program agreed upon by a coalition of parties that form the Austrian government.

(93) Bundeskanzleramt (2025), "Jetzt das Richtige tun. Für Österreich. Regierungsprogramm 2025–2029" Accessed July, 24, 2025. [www.bundeskanzleramt.gv.at/dam/jcr:8d78b028-70ba-4f60-a96e-2fca7324fd03/Regierungsprogramm\\_2025-2029.pdf](https://www.bundeskanzleramt.gv.at/dam/jcr:8d78b028-70ba-4f60-a96e-2fca7324fd03/Regierungsprogramm_2025-2029.pdf)

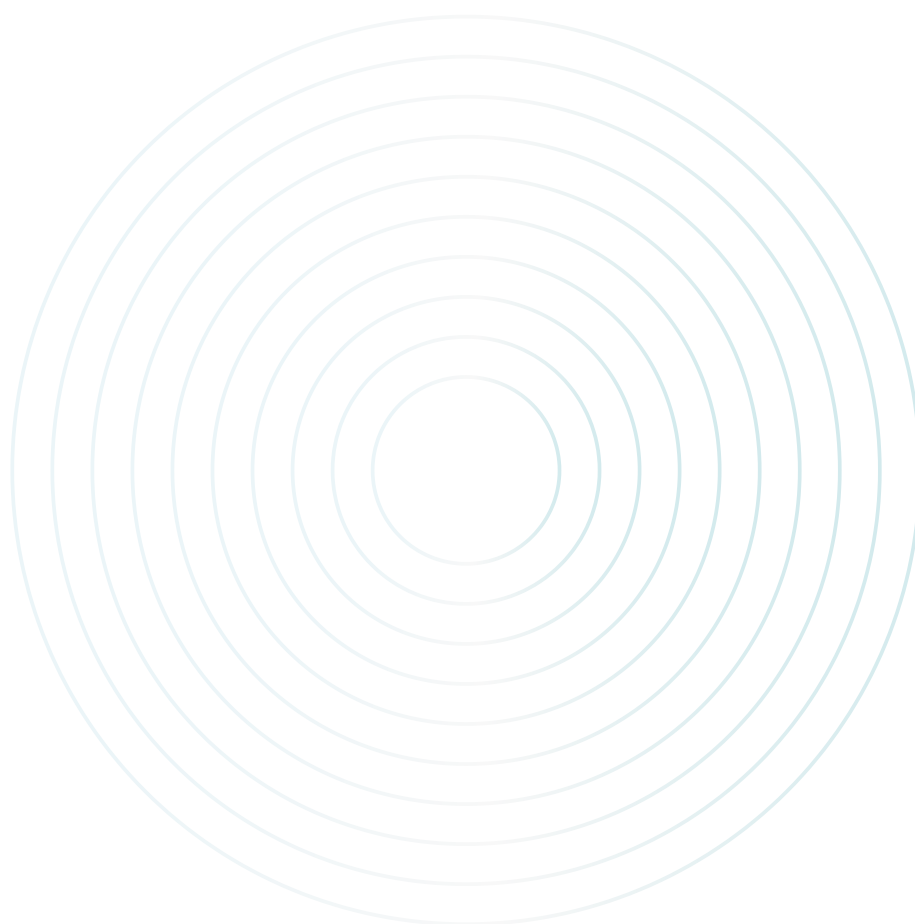
(94) Marsh, Sarah. "Germany Weighs 10% Tax on Online Platforms like Google." Reuters, May 29, 2025, sec. English. <https://www.reuters.com/en/germany-seeks-levy-10-tax-online-platforms-like-google-2025-05-29/>.

(95) Thompson, Peter A. "Funding Media in the Digital Ecology: Levy Models and Investment Obligations." Victoria University of Wellington, October 2024.

(96) Eisenberg, Julie. "Finding a Way Forward for Australian News: An Examination of Local and International Regulatory Interventions." UTS Centre for Media Transition, 2024.

These levies have the clear benefit of not being considered taxes and being collected by independent bodies. Therefore, they may be seen as less discriminatory and be less likely to be subject to accusations of double taxation or of falling astray of trade rules or treaties. Furthermore, experts note that they could be seen as falling within “cultural exceptions.” Indeed, they do not have to be justified by another rationale relevant to competition policy, including market dominance and abuse of power, among others. Being naturally hypothecated, they may also be less easily subject to the whims and political persuasion of individual governments. For those countries that already have cultural levies, the existing infrastructure could likely be adapted and expanded upon.

However, there are some limitations to the use of cultural levies. Experts note that they may lead to less income generation. Meanwhile, while cultural levies exist across Europe, they are less common in many other parts of the world and may pose difficulties in terms of implementation. Finally, one core obstacle, according to experts, comes from the fact that cultural levies are often a price charged for an input that a public institution provides to a private corporation’s production process. For example, in Canada, broadcasting is regulated as a public good under the Broadcasting Act, and private companies that benefit from using this public system — including publicly funded content ecosystems and regulatory privileges — must pay a levy. For this reason, trying to raise money that is disproportionate to the amount of benefit could be problematic; expanding such a cultural levy would inevitably mean needing to very clearly target the benefits that the media is providing to tech companies. Determining this benefit within a vacuum on transparency has long proved difficult.



## Europe Wide

Many cultural levies in Europe are modeled on the EU European Audiovisual Media Services (AVMSD) directive. It promotes European content and ensures visibility and access to it. Its stipulations include:

- 1 Streaming services must ensure at least 30% of content is of European origin, and that content must be given prominence;
- 2 Europeans countries can also require platforms to contribute financially by either investing directly or paying into national cultural funds;
- 3 Countries must enforce “must carry” or prominence rules for audiovisual content.

Member states can exempt very small platforms and services for which it would be technically or economically impractical to include them.

Thanks to this directive, if a platform makes money somewhere, a country can say that it must contribute to the relevant sector, ensuring cultural reinvestment. The EU has a cultural exemption in its trade deals, which provide a carve-out for the audiovisual sector. Many EU countries have indeed implemented measures to ensure platforms reinvest in local culture, particularly film, television, and music production by **1)** paying a levy or **2)** directly investing a portion of revenue into cultural production, per Article 13 of the AVMSD.<sup>(97)</sup>

<sup>(97)</sup> Eisenberg, Julie. “Finding a Way Forward for Australian News: An Examination of Local and International Regulatory Interventions.” UTS Centre for Media Transition, 2024.

## France

Known as the “YouTube tax,” France has had a cultural levy on its audiovisual sector since 2018.

### ➤ RATE: 2%

### ➤ SCOPE

Revenues from online video-on-demand providers

### ➤ IMPLEMENTATION

Money helps fund the production and promotion of French cinema through the Centre National du Cinéma. France has also had a music streaming levy since 2024 of 1.2% for companies generating at least EUR 20 million in streaming per year. These funds go to the Centre de la Musique to support music programs. There have not been any lawsuits by streaming companies as there have been in Canada towards Canada’s similar levy.<sup>(98)</sup>

## Canada

In Canada, distributors of broadcast content (broadcast distribution undertakings or BDUs) must contribute money toward the Canada Media Fund, alongside other smaller funds, which supports the “development, production, and consumption of Canadian content.” The money used by the fund comes from a combination of these contributions combined with directed contributions from the Canadian government. Since 2023, similar rules apply as well as to foreign streaming companies.

### ➤ RATE: 5%

### ➤ SCOPE

These are domestic, licensed distribution undertakings operating within Canada. Since the 2023 Online Streaming Act, streamers (online undertakings) must also pay 5% of their Canadian revenue to support the Canadian broadcasting system. Streamers affiliated with a Canadian broadcaster are exempt, so this new rule applies to foreign streamers.

<sup>(98)</sup> Eisenberg, Julie. “Finding a Way Forward for Australian News: An Examination of Local and International Regulatory Interventions.” UTS Centre for Media Transition, 2024.



### ➤ THRESHOLD FOR STREAMERS

CAD 25 million in annual Canadian contribution revenue; BDUs are all subject to the relevant levy irrespective of size or ownership.

### ➤ IMPLEMENTATION

The money from both BDUs and streamers are split across the Canada Media Fund as well as the Independent Local News Fund, which provides money to broadcasters of original local news. With respect to streamers, 1.5% of the contribution goes to the Independent Local News Fund, 2% to the Canada Media Fund, and 1.5% to a variety of smaller funds, including for French language, local, and diverse content.

Notably, Canada has a cultural exemption under the Canada–United States–Mexico Agreement. Yet, relevant companies have argued that the Online Streaming Act violates the agreement, which requires that cross-border digital services be dealt with no less favorably within Canada than Canadian services.<sup>(99)</sup>

## Brazil

Brazil has had an audiovisual levy (on broadcasters, distributors, telecom) in place since 2001, known as CONDECINE (Contribuição para o Desenvolvimento da Indústria Cinematográfica Nacional). This is regulated by the National Film Agency (ANCINE), with money going to the Audiovisual Sector Fund (FSA).

In 2022, PL 2.331/2022 introduced a proposed reform of CONDECINE to include the provision of video-on-demand services, audiovisual content-sharing platforms, and internet television for the Brazilian market.

### ➤ RATE

The new bill proposes a progressive structure, between 1.5%–3% depending on gross revenue to the Brazilian market.

<sup>(99)</sup> Eisenberg, Julie. "Finding a Way Forward for Australian News: An Examination of Local and International Regulatory Interventions." UTS Centre for Media Transition, 2024.

## ➤ SCOPE

Includes advertising revenue of the above-mentioned sectors but excludes direct taxes and commissions due to marketing, broadcasting, and distribution partners. Payment is based on providing services to users in Brazil, regardless of headquarters and infrastructure.

## ➤ THRESHOLD

Companies earning below BRL 4.8 million are exempt from any tax.

This tax is based on the establishment of contributions for intervention in the economic domain, which is known as a CIDE. Such levies share certain characteristics in that they must be tied to state intervention in an economic sector due to “imbalances”; they cannot exist just to raise revenue; and they must be earmarked for a specific constitutional or policy goal. In addition to the proposed reform of the CONDECINE, a number of other CIDE are being considered on digital entities. This includes a progressive tax between 1%–5% on the digital services of large technology companies; money is earmarked for the National Fund for Scientific and Technological Development.<sup>(100)</sup>

## 3. Expanded VATs

Another tax that has gained attention for its broad scope and significant revenue potential is the expanded VAT (or digital VAT) — a consumption tax that applies to digital services provided by foreign as well as domestic companies to consumers. By taxing at the point of consumption, these regimes can also capture revenue from large digital platforms that operate without physical presence in a country.<sup>(101)</sup> Services could include anything from online advertising to streaming to cloud services.<sup>(102)</sup>

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<sup>(100)</sup> Lavez, Raphael, Isabella Panisson, and Francisco Brito Cruz. “Big Tech Taxation and Journalism: Paths for Brazil.” Momentum: Journalism & Tech Task Force, 2025.

<sup>(101)</sup> Thomadakis, Apostolos. “Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution.” The Greens/EFA in the European Parliament, April 2025.

<sup>(102)</sup> Avalara, Inc. “Global VAT and GST on Digital Services – Avalara.” Accessed July 7, 2025. <https://www.avalara.com/vatlive/en/global-vat-gst-on-e-services.html>.

These taxes have the benefit of being viewed by experts as WTO-compliant and nondiscriminatory. They may also be easier to implement and enforce than a DST and may require less infrastructure development, which could be particularly pertinent in some Global Majority countries that may lack the resources to adequately implement such a tax. And along with these more technical benefits, they could potentially raise a good deal of money while also discouraging negative externalities.<sup>(103)</sup> Indeed some experts believe they could be an especially efficient way of getting around offshore activity.<sup>(104)</sup>

However, experts have made note of two main drawbacks. Such taxes, by their very nature, fall on consumers and could therefore lead to inefficient reductions in the sales of digital goods. Other experts have noted that VATs, though a strong tax, are not quite as good and efficient as a DST that falls on economic rents. Finally, other experts have also noted that the U.S. does not have a federal VAT, which could further complicate the chance of a multilateral agreement.



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<sup>(103)</sup> Christians, Allison, and TARCÍSIO DINIZ MAGALHÃES. "17 Ways to Regulate Big Tech with Tax." *Tax Lawyer* 78, no. 1 (n.d.).3

<sup>(104)</sup> Thompson, Peter A. "Funding Media in the Digital Ecology: Levy Models and Investment Obligations." Victoria University of Wellington, October 2024.

## Costa Rica

Costa Rica is the only country so far to have implemented a regulatory framework specifically for taxing cross-border digital services in line with its VAT law in 2020. By July 24, the Minister of Finance reported having collected more than 81 billion colones from taxing digital services.

### > RATE: 13%

### > SCOPE

digital services provided by foreign suppliers,<sup>(105)</sup> including downloads or streaming media, apps, e-books, online journals, software services, online gambling, dating and other membership sites, and telecommunication services.

### > THRESHOLD

no sales registration threshold

### > RATIONALE

The Dirección General de Tributación said it based its regulation on the OECD International VAT/Goods and Services Tax Guidelines around simplifying registration and compliance mechanisms to “facilitate tax collection in respect of transactions between non-domiciled suppliers or intermediaries and final consumers.”<sup>(106)</sup>

### > MECHANISM

The VAT must be collected by financial intermediaries, including credit and debit card issuers, who are responsible for identifying liable payments by their cardholders and calculating withholding VAT. This intermediary then makes monthly payments to the tax office. However, nonresident providers may register voluntarily by email and submit quarterly VAT returns. In this case, they would not be required to withhold any VAT.<sup>(107)</sup>

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<sup>(105)</sup> Pan American Institute of Law and Technology - IPANDETEC

<sup>(106)</sup> Felipe, Guevara. “Latin Counsel | Costa Rica: Taxation on Digital Economy.” Latin Counsel. Accessed July 8, 2025. [https://www.latincounsel.com/?Noticias=Costa\\_Rica\\_\\_Taxation\\_on\\_digital\\_economy](https://www.latincounsel.com/?Noticias=Costa_Rica__Taxation_on_digital_economy).

<sup>(107)</sup> Avalara, Inc. “Costa Rica VAT E-Services – Avalara.” Accessed June 20, 2025. <https://www.avalara.com/vatlive/en/country-guides/south-america/costa-rica-e-services.html>.

## Europe

The EU implemented new regulations in 2015 requiring sellers of digital services and providers to charge VAT based on the location of consumers rather than the physical location of the company. When selling digital services to consumers within the EU, one must adhere to that country's VAT rules. EU VAT rules apply to any business regardless of location as long as they sell products to consumers within the EU member states.

### ➤ SCOPE

Digital services include, according to EU guidelines, a wide range of online and electronically supplied services, including software downloads, mobile applications, online streaming services, music, e-books, online courses, and webinars.

### ➤ THRESHOLD

Companies that meet the threshold must register for the VAT in every relevant EU country where customers are located. To simplify this process, businesses can enroll in the EU-wide One Stop Shop. VAT rates vary across the EU. There are also various exemptions and reduced rates across different countries, including on things like e-books, educational services, and online newspapers.<sup>(108)</sup>

In 2025, Europe adopted the "VAT in the Digital Age" package that the EU says will allow its VAT system to be more resilient against fraud and recoup more money. This includes a single VAT registration across Europe, building on the existing One Stop Shop model.<sup>(109)</sup>

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<sup>(108)</sup> "Taxually – When & Where to Charge EU VAT on Digital Services." Accessed June 10, 2025. <https://www.taxually.com/blog/when-and-where-to-charge-eu-vat-on-digital-services>.

<sup>(109)</sup> European Commission – European Commission. "Questions and Answers: VAT in the Digital Age." Text. Accessed June 12, 2025. [https://ec.europa.eu/commission/presscorner/detail/it/https://ec.europa.eu/commission/presscorner/detail/it/qanda\\_22\\_7518](https://ec.europa.eu/commission/presscorner/detail/it/https://ec.europa.eu/commission/presscorner/detail/it/qanda_22_7518).

## Taiwan

Taiwan introduced a VAT on electronic services providers to consumers by nonresident providers in 2017; domestic providers have been taxed since 2014.

➤ **RATE:** 5% for most taxable goods and services

➤ **SCOPE**

Services include videos, music, e-books, newspapers and journals, apps, membership websites, and software and related hosting services.

➤ **THRESHOLD**

Nonresidents must register when they pass NTD 480,000 per year. Registration must be done through the Ministry of Finance's web portal. Or VAT payers may use a local tax agent to register and file on their behalf.

➤ **MECHANISM**

The VAT functions through a self-assessment model, in which companies must register themselves; invoices are issued by the government for registered businesses on a two-month basis.<sup>(110)</sup>

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<sup>(110)</sup> Avalara, Inc. "Taiwanese VAT on Electronic Services – Avalara." Accessed June 8, 2025.  
<https://www.avalara.com/vatlive/en/country-guides/asia/taiwan/taiwan-vat-electronic-services.html>.



## 4. Taxes Based on User Data Value



These are taxes — which may be known as “data barter taxes,” “data extraction taxes,” or “data excise tax” or some variation on these — imposed on digital companies based on the estimated economic value generated from users in a specific country. They may be measured through metrics such as the number of users, user engagement, or the monetization of user data, regardless of where the company is physically located.

This last form of taxation is the one most intrinsically tied to data extraction and the machinations of surveillance capitalism, which may encourage data minimization and could be easily tied to the idea of negative externalities. Indeed, of the taxes considered, it is the most akin to a tax on pollution. Excise taxes of various sorts already exist. However, in this case, it would fall upon an economic activity that has traditionally fallen outside of existing taxation systems. <sup>(111),(112)</sup>

It is also worth noting that most proposals remain theoretical and, some experts say, abstract, with no real-world examples of such a tax. Various methods have been proposed to determine the tax base, including using advertising revenue as a proxy for the value of bartered consumer data, basing the tax on the cost of providing free digital services, or estimating the value of user time, among others. The likely value may depend on the data obtained from mandated disclosures from platforms.

Valuing data has traditionally been difficult and legally ambiguous. No country has so far implemented a pure data barter tax, though the Maryland Digital Advertising Tax and California’s proposed “data extraction mitigation fee” could be seen as indirectly taxing the value exchange at the heart of data-driven digital advertising. <sup>(113)</sup>

Even if a value could be determined, experts warn that calculating such a tax could present challenges around privacy. Some economic experts have noted, meanwhile, the high prevalence of data use among companies, even those that are not inherently digital. Taxing data, often a production input, could impact business decisions in potentially inefficient ways, they have warned.

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<sup>(111)</sup> Zornetta, Alessia, and Thomas Ash. “Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms.” UCLA Institute for Technology, Law & Policy, October 2024.

<sup>(112)</sup> Christians, Allison, and TARCÍSIO DINIZ MAGALHÃES. “17 Ways to Regulate Big Tech with Tax.” Tax Lawyer 78, no. 1 (n.d.).

<sup>(113)</sup> Zornetta, Alessia, and Thomas Ash. “Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms.” UCLA Institute for Technology, Law & Policy, October 2024.

## California

In 2024, SB1327, the “data extraction mitigation fee,” cleared the California Senate, alongside the Journalism Preservation Act, an act meant to create a news bargaining code in California, as in Australia and Canada. Both passed with a supermajority vote.

The mitigation fee, though, was based instead on Maryland’s Digital Advertising Tax. The bill died in committee pursuant to an agreement made directly between California and Google for a News Transformation Fund.

Despite its name, it would have worked similarly in practice to an ad tax.

### ➤ RATE: 7,25%

### ➤ SCOPE

gross receipts derived from data extraction transactions

### ➤ THRESHOLD

applied to companies with USD 2.5 billion or more in gross receipts from data extraction<sup>(114)</sup>

### ➤ RATIONALE

Supports local news organizations and increases the employment of local journalists.<sup>(115)</sup>

It was estimated to generate around USD 500 million in income. The money would have been used to support journalism, including through an employment tax credit; money for the University of California, Berkeley’s California Local News Fellowship program, which places journalists in underserved communities; and USD 25 million would have been set aside for nonprofit outlets, which would receive grants. The money would have supported the hiring and training of journalists, also through a fellowship program.<sup>(116)</sup>

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<sup>(114)</sup> “Explainer: The California Legislature’s Local News Push.” Free Press Action & Rebuild Local News, n.d. [https://www.freepress.net/sites/default/files/2024-08/explainer\\_california\\_legislature\\_local\\_news\\_push.pdf](https://www.freepress.net/sites/default/files/2024-08/explainer_california_legislature_local_news_push.pdf).

<sup>(115)</sup> Glazer, et al. “Bill Analysis: Local News Media Tax Credit.” State of California Franchise Tax Board, 2024. <https://www.ftb.ca.gov/tax-pros/law/legislation/2023-2024/SB1327-032024-050224-051624.pdf>.

<sup>(116)</sup> “Explainer: The California Legislature’s Local News Push.” Free Press Action & Rebuild Local News, n.d. [https://www.freepress.net/sites/default/files/2024-08/explainer\\_california\\_legislature\\_local\\_news\\_push.pdf](https://www.freepress.net/sites/default/files/2024-08/explainer_california_legislature_local_news_push.pdf).

# III/ Proposals

## 1. Real-World Journalism Taxes

Despite the potential of a digital tax earmarked for journalism as well as the existence of numerous relevant proposals advanced by members of academia and civil society, only a few such taxes have been put forward and proposed by government entities globally. Only one, from what we could find, has a tax with any real-world connection to journalism: Austria's digital ad tax. Though some are pushing for funds to be earmarked directly toward journalism, and it is mentioned as an ambition of the country's coalition agreement, the creation of a fund for journalism currently exists as a parallel policy process. Funds go first into general taxation before being shared with news organizations through a dedicated fund. Platforms have pushed back against the country's ad tax; however, all have so far paid it. The tax has not leveled the playing field or stabilized the market (which is dominated at 90% by international companies) as some had hoped. But it has generated a great deal more money than first anticipated. There are about 20 companies paying the tax, though transparency on the details is still lacking.

In the U.S., there have been a couple of important proposals put forward. The California data extraction mitigation fee, brought forth by California Senator Steve Glazer, which passed the Senate, was about to be reviewed in the Assembly before stalling when the Google-California deal was announced in 2024. In 2025, state lawmakers in Washington state began considering SB5400, a surcharge on large search engines and social media companies that utilize local news content and have a gross income of USD 5 million or more, capped at USD 6 million per year. The state's Office of Financial Management estimated that the tax could bring in USD 27 million in 2027.<sup>(117)</sup> The bill would establish the Corps Program, which would support the employment of journalists via grants distributed on the number of reports employed by each local news source. Some have expressed concerns about whether the bill would face compliance issues with respect to the Federal Internet Tax Freedom Act (ITFA).<sup>(118)</sup> Finally, in Hawaii, HB1458, which also appears to be stalled, would direct the Department of Taxation to apply the state corporate income tax — it is therefore not a DST — to the advertising revenue of major social media platforms if said revenue comes from content created within the state or from audiences in the state. It would establish the Broadband and Digital Equity Special Fund, with money going toward both broadband access and local journalism initiatives.<sup>(119)</sup>

<sup>(117)</sup> Mitchell, Roland. "Lawmakers Could Tax Social Media Companies to Fund Local Journalism." *Spokesman.com*, March 21, 2025. <https://www.spokesman.com/stories/2025/mar/21/lawmakers-could-tax-social-media-companies-to-fund/>.

<sup>(118)</sup> Carroll, Hannah. "The Big Tech News Bills." *Local News Initiative*, May 5, 2025. <https://localnewsinitiative.northwestern.edu/posts/2025/05/05/states-legislation-for-big-tech-journalism-compensation/>.

<sup>(119)</sup> Hussey, Ikaika. Hawaii House Bill 1458, Pub. L. No. 1458 (2025). <https://legiscan.com/HI/bill/HB1458/2025>.

The possibility of employing a digital tax to redistribute funds from platforms to publishers has also been considered both in Australia and South Africa, as previously noted. In Australia, the News Bargaining Incentive is a proposed tax that would be used to incentivize platforms to enter into deals under the country's Bargaining Code. It would include both a charge and offset mechanism for platforms that did enter into deals; it would be paid by large digital platforms that refused to negotiate deals. A digital platform would be considered "large," and therefore fall under the purview of the law, with an annual gross revenue of over USD 250 million from Australian markets, if the platform operates a social media and/or search service, and these services are considered "significant."<sup>(120)</sup> It was expected that Meta, Google, and TikTok would fall under the scope of the tax. Consultations were set to begin in early 2025. In South Africa, the Media and Digital Platform Market Inquiry provisional report suggested a 5–10% levy on digital advertising should platforms fail to implement other remedial actions, including compensation. This revenue would be placed in a Media Industry Fund and distributed to news media based not just on content levels but also on relative needs and contributions to media diversity and plurality in South Africa. <sup>(121)</sup>

## 2. Academic & Civil Society Proposals for Taxes Earmarked Towards Journalism

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Given the scarcity of real-world digital taxes specifically earmarked for journalism, academic proposals remain an important avenue for exploring future policy. They highlight both key parallels and notable differences with current government initiatives.

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<sup>(120)</sup> "News Bargaining Incentive Fact Sheet." Australian Government: The Treasury, 2024.

<sup>(121)</sup> "Media and Digital Platforms Market Inquiry Provisional Report." Competition Commission of South Africa, February 2025.

PROPOSAL	TAX RATE	SERVICES TAXED	THRESHOLD	IMPLEMENTATION / DISTRIBUTION OF FUNDS	RATIONALE	OTHER NOTES
<b>Neil Netanel,</b> (Academic — U.S.)	2.5% excise tax on digital ad revenue	Digital advertising	Exempts companies with <5% of domestic digital ad revenue	Fourth Estate Trust Fund for both investigative journalism and local journalism (distributed via Corporation for Public Broadcasting to public TV and radio stations). The fund would be nonpartisan, expert, diverse, transparent, without conflicts of interests.	Stable, earmarked funding shielded from political interference; support public/local journalism	Would yield ~USD 2B/year; structured like diesel and gasoline taxes used to fund the Highway Trust Fund; would impact Google, Facebook, and Amazon. (122)
<b>Daron Acemoglu &amp; Simon Johnson</b> (Academics — U.S.)	50% flat tax on ad revenue above USD 500M	Digital advertising	USD 500M	Not specified	Reduce harms of ad-based revenue; target platform dominance	Targets include Google, Facebook, Amazon, Snapchat, ByteDance, X; would change the playing field to move away from digital ads (123)
<b>Victor Pickard</b> (Academic — U.S.)	1% on earnings of large platforms	Not fully specified	Unspecified	Public media trust fund (containing both government money, donations from foundations, and tax funds); with community role in governance	Counter monopoly power; fund public service journalism	Would impact Google and Facebook; is inspired by New Jersey's USD \$2M local news fund (124)
<b>Paul Romer</b> (Economist — U.S.)	Progressive; 0% under USD 5B, increases in USD 5B–10B bands	Digital advertising in the U.S.	USD 5B	Not specified	Prevent a “tragedy of the commons”; fix the market; redistribute tech dividend	Revenue generation secondary to market correction

(122) “Netanel, Neil Weinstock. “Mandating Digital Platform Support for Quality Journalism.” Harvard Journal of Law & Technology 34, no. 2 (Spring 2021).

(123) “Acemoglu, Daron, and Simon Johnson. “The Urgent Need to Tax Digital Advertising.” MIT Shaping the Future of Work Initiative, April 2024.

(124) Konieczna, Magda. “Why We Need Public Journalism.” Boston Review, n.d. <https://www.bostonreview.net/articles/magda-konieczna-public-media-might-have-been/>.

PROPOSAL	TAX RATE	SERVICES TAXED	THRESHOLD	IMPLEMENTATION / DISTRIBUTION OF FUNDS	RATIONALE	OTHER NOTES
<b>Free Press</b> (2019 proposal) (NGO — U.S.)	Three options: 1) 2% targeted ads (USD 200M+ in earnings), 2) 1% on all ad revenue, 3) 1.5% income from ads (if >60% comes from sale of ads)	Targeted advertising	USD 200M (for main proposal)	Public Interest Media Endowment; grantmaking with money going toward local journalism, investigative reporting, media literacy, noncommercial social networks, civic-technology projects, news and information for underserved communities	Like carbon/gas tax; address market failure and mis-information	Avoid taxing journalism itself (through threshold); other options proposed: 1) Reduce immediate tax deductions for businesses that place ads and redirect this money to an endowment; 2) Tax average revenue per user on major platforms using targeted ads. <sup>(125)</sup>
<b>Public Knowledge</b> (NGO — U.S.)	User fee model: USD 1 per user	Platforms with content moderation ad-based models	>1B ad revenue & 1B users globally/month; based in U.S.; locating, indexing, linking to, displaying, or distributing third-party or user-generated content; advertising business model making up more than 85% of total revenue	Journalism Superfund managed by independent government agency; supports certified fact-checkers	Combat mis-information	Google, Facebook, YouTube, Instagram would qualify; avoids content tracking and fluctuations in ad market; First Amendment compliant <sup>(126)</sup>

<sup>(125)</sup> “Karr, Timothy, and Craig Aaron. “Beyond Fixing Facebook: How the Multibillion-Dollar Business behind Online Advertising Could Reinvent Public Media, Revitalize Journalism and Strengthen Democracy.” Free Press, February 2019. <https://www.freepress.net/sites/default/files/2019-02/Beyond-Fixing-Facebook-Final.pdf>.

<sup>(126)</sup> Public Knowledge. “Superfund for the Internet Proposal FAQs.” Accessed July 8, 2025. <https://publicknowledge.org/superfund-for-the-internet-proposal-faqs/>.



PROPOSAL	TAX RATE	SERVICES TAXED	THRESHOLD	IMPLEMENTATION / DISTRIBUTION OF FUNDS	RATIONALE	OTHER NOTES
<b>FENAJ (National Federation of Journalists — Brazil)</b>	0.5%–5% graduated tax on gross revenue	Digital platforms	0.5% under R \$30M to 5% for R \$300M+ gross revenue	National Fund for the Support and Promotion of Journalism (Funajor) fund for public journalism	Protect journalism production; fair taxation of Big Tech	Proposed via CIDE (Contribution for Intervention in the Economic Domain) structure; would include Google, Apple, Facebook, Amazon, Microsoft; Promoted the tax under the slogan “Journalism Yes. Taxation now!” <sup>(127)</sup> <sup>(128)</sup>
<b>Andrew Jaspan (Journalist — Australia)</b>	Not fixed; voluntary levy on gross revenue	Platforms operating in Australia	Not specified	Independent Future Fund for Journalism	Correct market failure in public-interest journalism	Proposed as voluntary levy from Facebook/Google; proposal made to Australian Competition and Consumer Commission <sup>(129)</sup>
<b>Elda Brogi &amp; Maria Carlini (Academics — EU)</b>	3% (proposed by EU directive)	Digital services	Not specified	European Fund for Media Pluralism; objective, fair, EU-wide funding for quality and investigative journalism	Support pluralism, reinvent business models	Support subscriptions-based models over ad-based; avoid simply transferring funds to legacy outlets <sup>(130)</sup>
<b>Reporters Without Borders (NGO)</b>	Not specified	A portion of digital platforms' gross revenue, such as advertising	Minimum number of users in the country	Creation of an independent 'Fund for Journalism' whose role is to administer the redistribution of the funds to the media operating according to widely-recognised professional norms and producing reliable and accurate information	Not specified	The negative externalities of the platform economic model must be corrected by redistributing the wealth they capture to ‘reliable information producers,’ who are essential players in public debate.

<sup>(127)</sup> “Netanel, Neil Weinstock. “Mandating Digital Platform Support for Quality Journalism.” Harvard Journal of Law & Technology 34, no. 2 (Spring 2021).

<sup>(128)</sup> “Acemoglu, Daron, and Simon Johnson. “The Urgent Need to Tax Digital Advertising.” MIT Shaping the Future of Work Initiative, April 2024.

<sup>(129)</sup> Schiffrin, Anya, Hannah Clifford, and Theodora Dame Adjin-Tettey. “Saving Journalism 2: Global Strategies and a Look at Investigative Journalism.” Konrad Adenauer Stiftung, January 2022.

<sup>(130)</sup> Brogi, Elda, and Roberta Maria Carlini. “Accelerating Adoption of a Digital Intermediary Tax.” In *Regulating Big Tech: Policy Responses to Digital Dominance*, 127–48. Martin Moore (ed.), Damian Tambini (ed.), 2021.

While there are strong variations in recommendations as well as in the specificity of these proposals, there are also some clear similarities. Like many real-life proposals, many of them target digital advertising. In terms of the tax mechanism, while many use gross revenues, there is notably variety with some proposals targeting users' fees as well as excise taxes, a voluntary levy, and a Brazilian CIDE. While some of these would fit into existing tax mechanisms — for example Brazil makes frequent use of CIDEs<sup>(131)</sup> — the Free Press proposal explains that the implementation would require both a new tax and changes to the tax code.<sup>(132)</sup> Brogi and Carlini, meanwhile, propose simply implementing an existing directive. Some proposals attempt to skirt the tax code altogether, for example by proposing a voluntary levy or user fee. With one clear exemption, most rates proposed are quite low, at 5% or below. Unlike real-world proposals, some are notably progressive.<sup>(133)</sup>

Of those that propose a threshold, many of them are quite large and would therefore likely exclude smaller platforms as well as news organizations; they would notably target primarily the larger platforms. Many proposals also emphasize the need to create changes in the market rather than solely redistributing money. This is not something that has been accomplished by Austria's tax.

There is a strong emphasis among most proposals to create specialized earmarked funds that would clearly emphasize investigative and public journalism and would be delivered via public or semi-public institutions (funds), keeping money at arm's length from political interference. Some, like Netanel's, provide guiding principles for a fund including nonpartisanship, expertise, diversity, transparency, and no conflicts of interests.

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(131) FENAJ. "FENAJ lança campanha pela taxação de grandes plataformas digitais." FENAJ (blog), February 8, 2022. <https://fenaj.org.br/fenaj-lanca-campanha-pela-taxacao-de-grandes-plataformas-digitais/>.

(132) Karr, Timothy, and Craig Aaron. "Beyond Fixing Facebook: How the Multibillion-Dollar Business behind Online Advertising Could Reinvent Public Media, Revitalize Journalism and Strengthen Democracy." Free Press, February 2019. <https://www.freepress.net/sites/default/files/2019-02/Beyond-Fixing-Facebook-Final.pdf>.

(133) Brogi, Elda, and Roberta Maria Carlini. "Accelerating Adoption of a Digital Intermediary Tax." In *Regulating Big Tech: Policy Responses to Digital Dominance*, 127–48. Martin Moore (ed.), Damian Tambini (ed.), 2021.

## IV/ Implementation

### mechanisms

This brief does not provide a specific recommendation in terms of implementation mechanism, because the best route varies greatly depending on the existing structures and capacity of each country. However, we recognize the importance of ensuring a transparent and independent distribution of funds according to stringent, predetermined criteria that ensures the money truly benefits media pluralism, public interest, and local journalism as well as the journalists who create it.

For this reason, we explore below the various existing mechanisms that governments have created or employed to disburse funds to journalism and news media.

Funding is administered through an existing government agency or regulatory body that already oversees media or communications. These authorities typically have a mandate related to media pluralism, press subsidies, or broadcasting regulation and are thus used as vehicles to distribute journalism support — either directly or via dedicated schemes they manage.

#### 1. Existing Media or Press Regulatory Authority

In some cases, funding can be administered through a government agency or regulatory body that may already exist to oversee, for example, media and communications. In this case, funding will come from general state budgets, and the existing structure will be used to administer funding. This may be easier to implement but may risk more limited independence.

### Example: **Austria**

Operating as part of the regulatory authority KommAustria, the Austria Communications Authority, the Media Division of the Austrian Regulatory Authority for Broadcasting and Telecommunications (RTR Media), is responsible for administering funds worth EUR 59 million. These include the Private Broadcasting Fund, the Non-Commercial Broadcasting Fund, the Digitalisation Fund, and the Fund for the Promotion of Digital Transformation.<sup>(134)</sup> The Digital Transformation Fund was created in parallel with the digital tax. Funding is awarded on a project-by-project basis by RTR Media's managing director in consultation with the review board. It must comply with funding objectives, which include 1) digital transformation, 2) digital journalism, and 3) protection of minors and accessibility.<sup>(135)</sup>

## 2. Dedicated Budget Line via Ministry of Finance/Culture

Another option is the allocation of funds directly in the national budget under a specific line item managed by a government ministry, usually of culture or finance. Such a mechanism could, however, be vulnerable to changing political priorities.

### Example: **France**

According to the Minister of Culture's 2025 budget, as outlined in the Loi de Finances, there are EUR 365.7 million in funds within the budget allocated to the press and media sector by the ministry. This includes a number of funding mechanisms such as the Support Fund for Local Social Information Media and the Strategic Fund for the Development of the Press. The budget also confirms distribution subsidies, pluralism support, and support for Agence France-Presse.<sup>(136)</sup>

<sup>(134)</sup> RTR. "The Subsidies." Accessed July 8, 2025.  
[https://www.rtr.at/medien/was\\_wir\\_tun/foerderungen/Startseite\\_Foerderungen.en.html](https://www.rtr.at/medien/was_wir_tun/foerderungen/Startseite_Foerderungen.en.html).

<sup>(135)</sup> RTR. "Der Fonds Zur Förderung Der Digitalen Transformation." Accessed July 8, 2025.  
[https://www.rtr.at/medien/was\\_wir\\_tun/foerderungen/digitaletransformation/startseite.en.html](https://www.rtr.at/medien/was_wir_tun/foerderungen/digitaletransformation/startseite.en.html).

<sup>(136)</sup> Ministère de la Culture. "Budget 2025 Pour Le Ministère de La Culture," October 10, 2024.

### 3. Dedicated independent fund

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Some governments have chosen to pool money meant to sustain journalism into a dedicated fund, independent and at arm's length from the government, to distribute money to media organizations based on a set of defined criteria like public interest, diversity, innovation, and support for local news. This model may vary in terms of how it's funded, who governs it, and how funds are distributed. For example, money can come from a cultural levy, a potential digital ad tax, or the state budget. In some cases, multiple sources are pooled into one fund. A number of variations on journalism funds are presented below.

#### Cultural Levy Example: **Canada and France**

Canada and France are two countries with well-developed cultural levy systems, though they are prevalent in many other European countries as well. Both examples are described in more detail above but involve mandatory financial contributions from private sector actors (namely from media, tech, telecom sectors) that are then earmarked through a dedicated fund to support culture, media, or journalism.

#### Example: **South Africa proposal**

One remedy suggested by the Media and Digital Platforms Market Inquiry Provisional Report is for a media industry fund. This could be linked to content volume or journalist numbers; it must take into account media diversity and plurality.<sup>(137)</sup>


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(137) "Media and Digital Platforms Market Inquiry Provisional Report." Competition Commission of South Africa, February 2025.



### Example: **The Netherlands**

The Dutch Journalism Fund is an independent administrative body that receives annual contributions from the country's Ministry of Education, Culture and Science. The fund has programs for grant applications, particularly for local journalism, investigative journalism, and innovation. The fund also supports startups and companies that are innovating journalism through an Accelerator innovation program. There is an investigative journalism program that has been in place since 2018 to help with the establishment and expansion of investigative editorial offices throughout the country. There is likewise support provided for local public media services and public broadcasters. The fund is made up of 80 people: six board members, 19 staff, and a large number of freelancers who serve as mentors or program-makers.<sup>(138)</sup>



### Example: **Tanzania**

This fund differs slightly from the others mentioned in this list. In a country that has seen a rapid decline in media freedom, the Tanzania Media Foundation was launched as a multidonor project in 2008. It is administered by the Dutch nongovernmental organization Hivos and funded by the Swiss Agency for Development and Cooperation, the British Department for International Development, Irish Aid, and the Embassy of Denmark. The goal of the foundation is to advance the media's role as a watchdog and gatekeeper and promote a vibrant and diverse media sector. Its funders include the DW Akademie, Aga Khan University, and the Canada Fund for Local Initiatives, among others. Though it was once mostly focused on grantmaking, it now focuses on capacity-building, which includes grants for journalism production.<sup>(139)</sup>

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<sup>(138)</sup> SVDJ. "Dutch Journalism Fund." Accessed July 8, 2025. <https://www.svdj.nl/dutch-journalism-fund/>.

<sup>(139)</sup> GFMD. "National Journalism Funds – Policy Paper." Accessed July 8, 2025. <https://gfmd.info/briefings/national-journalism-funds-policy-paper/>.





### Example: New Jersey

As previously noted, the New Jersey Civic Information Consortium is an independent nonprofit organization that funds initiatives that provide public funding to address news deserts and misinformation and ensure communities have access to relevant information. They give money to projects that address issues like improving the quality and quantity of civic information in New Jersey communities, providing enhanced access to government data and public information through innovative applications and technologies to train students and professionals in community storytelling and journalism. The goal is to better meet the needs of low-income communities as well as underserved racial and ethnic communities, among others.

Grants have been awarded to 50 organizations, amounting to more than USD 7.5 million. The Consortium was created in 2018 in response to the state's growing local news crisis. The bill that brought about the Consortium was crafted by the nonprofit organization Free Press, as well as a coalition of residents, universities, journalists, and lawmakers.

The consortium is housed within Montclair State University. It is governed by a board of directors composed of 16 members. This board includes representatives from five other universities, which work in concert.<sup>(140)</sup>

## 2. Direct deals to bypass any government involvement

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Both Canada and Australia pursued news bargaining with the intention of forcing direct deals between platforms and publishers, allowing these entities to bypass the need for the state as a middle man. However, they differ notably in their approach, with Canada having a much stronger regulatory foundation for the distribution of funds.

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<sup>(140)</sup> NJ Civic Info Consortium. "About the Consortium." Accessed July 2, 2025. <https://njcivicinfo.org/about/>.




## Example: Australia

Australia's News Bargaining Code governs commercial relationships between Australian news businesses and "designated platforms" — those considered to have a significant bargaining power imbalance with Australian news media businesses. Platforms are required to make direct deals with publishers. Those that contribute "significantly" can avoid designation. It is up to the treasurer to decide both whether there is a significant imbalance and whether the contribution has been significant.<sup>(141)</sup> As previously noted, Meta has refused to reenter into new deals as of 2024, while Google has also canceled some deals.<sup>(142)</sup> The Australian government has threatened to establish a News Media Incentive to get platforms back to the negotiating table.<sup>(143)</sup>

<sup>(141)</sup> Commission, Australian Competition and Consumer. "Digital Platform Services Inquiry 2020-25." Text, November 27, 2023. <https://www.accc.gov.au/inquiries-and-consultations/digital-platform-services-inquiry-2020-25>.

<sup>(142)</sup> Australian Financial Review. "Google Ditches Million-Dollar Deals with Publishers amid Labor Inaction," June 22, 2025. <https://www.afr.com/companies/media-and-marketing/google-ditches-million-dollar-deals-with-publishers-amid-labor-inaction-20250620-p5m94l>.

<sup>(143)</sup> Sims, Rod. "The Albanese Government's News Bargaining Incentive Will Force Platforms Back to the Existing Code." The Guardian, December 12, 2024, sec. Opinion. <https://www.theguardian.com/commentisfree/2024/dec/13/albanese-rod-sims-facebook-tiktok-meta-google>.



## Example: **Canada**

In the Canadian case, the regulatory authority known as the Canadian Radio-television and Telecommunications Commission (CRTC) has a much stronger role. According to bill C-18, the Online News Act, the CRTC has the power to “exempt” a digital news intermediary, in this case Google and Meta, from parts of the law if a platform both applies for an exemption and meets the public interest criteria set out in the exemption order and regulations. This means the inclusion of a diversity of business models, including local, regional, and national news, innovative business models, for-profit and nonprofit sectors, Indigenous news outlets, and official language minority outlets. <sup>(144)</sup>

Though these are the details set in the law and original regulations, according to a final agreement made between the government of Canada and Google, Google must pay a fixed fee of CAD 100 million through one collective that distributes funds. Google selected the Canadian Journalism Collective (CJC), led by independent publishers and broadcasters. Thanks to this deal, Google was awarded an exemption by the CRTC.<sup>(145)</sup> The CJC is a nonprofit created for the purpose of distributing these funds, and is overseen by an executive director and board of directors.<sup>(146)</sup>

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<sup>(144)</sup> “Government Bill (House of Commons) C-18 (44-1) – Royal Assent – Online News Act – Parliament of Canada.” Accessed July 8, 2025. <https://www.parl.ca/DocumentViewer/en/44-1/bill/C-18/royal-assent>.

<sup>(145)</sup> CBC. “Google Sends \$100M in Funds to Journalism Collective in Exchange for Online News Act Exemption.” CBC News, January 3, 2025. <https://www.cbc.ca/news/entertainment/google-online-news-act-exemption-1.7422690>.

<sup>(146)</sup> “Canadian Journalism Collective.” Accessed July 1, 2025. <https://cjc-ccj.ca/en/>.

# V/ Discussion: Overall Rationale, Challenges and Opportunities

## 1. Digital taxation

### RATIONALE & OPPORTUNITIES

The rationale for the growing number of digital service taxes being proposed globally in recent years includes a desire to address tax avoidance and ensure that taxation is fair and sustainable and ensures economic sovereignty.<sup>(147)</sup> Many companies today avoid being taxed anywhere thanks to loopholes and profit shifting. Though the OECD is attempting to address this, a deal has long been stalled, as noted.<sup>(148)</sup> Some digital taxes and levies may also be seen as helping to improve the information environment by taxing companies creating social harms within the attention markets; in other words, mitigating negative externalities.<sup>(149)</sup>

According to the OECD, digital platforms have four distinctive characteristics that make new taxing rules relevant: **1)** network effects (more valuable the more people use it); **2)** multisided business model (often doesn't charge the side that generates value, the user); **3)** negligible marginal costs; **4)** geographic mobility of services and profits. The main rationale to support digital service taxes specifically is the chance to tax economic rent. More specifically, location-specific rent, where it's created — in the case of platforms, the value platforms derive from users in various countries — that is not recognized under existing international taxation frameworks, which focuses instead on "permanent establishment." This is the case thanks to a combination of profit-shifting, intangible assets, and digital business models.<sup>(150)</sup>

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(147) Thomadakis, Apostolos. "Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution." The Greens/EFA in the European Parliament, April 2025.

(148) Borders, Kane, Sofía Balladares, Mona Barake, and Enea Baselgia. "Digital Service Taxes." EU Tax Observatory, June 2023.

(149) Eisenberg, Julie. "Finding a Way Forward for Australian News: An Examination of Local and International Regulatory Interventions." UTS Centre for Media Transition, 2024.

(150) Cui, Wei. "The Digital Services Tax: A Conceptual Defense." Tax Law Review 73, no. 1 (April 22, 2019): 69–111.

It is not inherently distortive, according to these experts, to tax gross revenue if this can be considered economic rent. AI companies, for example, may not currently be making profits, but they are heavily investing with the expectation of future returns. In other words, some digital companies are spending great amounts of money on increasing their market share. Digital platforms also have low marginal costs, so taxing revenue doesn't necessarily impact their decision-making.<sup>(151)</sup> Furthermore, governments are within their rights to begin taxing such companies before the massive expected returns are realized. And it is fair that countries creating surpluses for companies impose a tax.<sup>(152)</sup> They also argue that, though digital service taxes may be in addition to corporate income taxes, it is not inherently wrong for companies to pay more than one tax. In fact, many countries are already familiar with sector-specific taxes, for example royalties on natural resource extraction.<sup>(153)</sup>

Experts also argue that DSTs are in fact compatible with existing multilateral agreements and bilateral income treaties. DSTs are also straightforward, targeted, flexible, and transparent; they are therefore generally easy for countries to implement.<sup>(154),(155)</sup> Within the EU, DSTs may be facilitated by the preparatory work that has already been done on this by the EU Commission.<sup>156</sup> Experts have also pointed to existing DSTs as proof that they can indeed be effective and collect valuable amounts of money.<sup>(157)</sup>

## CHALLENGES

The most obvious challenge with implementing digital taxes, and particularly broad-based and ad-based DSTs, is the strong opposition from the U.S. This is particularly potent under the current Trump administration, which has threatened "revenge taxes" in part in response to DSTs, before dropping the threat in exchange for the U.S.'s exclusion from an eventual global tax.<sup>(158)</sup> Canada rescinded its DST to advance a bilateral trade deal with the U.S. that Trump promised to pull out of if Canada failed to repeal the tax.<sup>(159)</sup>

(151) Cui, Wei. "The Digital Services Tax: A Conceptual Defense." *Tax Law Review* 73, no. 1 (April 22, 2019): 69–111.

(152) Cui, Wei. "The Digital Services Tax: A Conceptual Defense." *Tax Law Review* 73, no. 1 (April 22, 2019): 69–111.

(153) Eisenberg, Julie. "Finding a Way Forward for Australian News: An Examination of Local and International Regulatory Interventions." UTS Centre for Media Transition, 2024.

(154) Thomadakis, Apostolos. "Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution." The Greens/EFA in the European Parliament, April 2025.

(155) Thomadakis, Apostolos. "Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution." The Greens/EFA in the European Parliament, April 2025.

(156) Thomadakis, Apostolos. "Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution." The Greens/EFA in the European Parliament, April 2025.

(157) Thomadakis, Apostolos. "Towards a European Digital Services Tax: Renewing the Momentum for a Fair Contribution." The Greens/EFA in the European Parliament, April 2025.

(158) ICI.Radio-Canada.ca, Zone International-. "Trump's 'revenge tax' on other countries could hit U.S." Radio-Canada.ca, June 26, 2025. <https://ici.radio-canada.ca/ici/en/news/2175674/trumps-revenge-tax-on-other-countries-could-hit-u-s>.

(159) Canada, Department of Finance. "Canada Rescinds Digital Services Tax to Advance Broader Trade Negotiations with the United States." News releases, June 30, 2025. <https://www.canada.ca/en/department-finance/news/2025/06/canada-rescinds-digital-services-tax-to-advance-broader-trade-negotiations-with-the-united-states.html>.

For years, the U.S. has also pursued Special 301 Investigations under the U.S. Trade Act, while claiming that they disproportionately target U.S. firms and promising retaliatory action. Notably, U.S. pressure had already contributed to countries pausing or halting the implementation of their DSTs, including in Norway, Australia, New Zealand, and Germany.<sup>(160)</sup> Recently, after the EU resumed discussions on its digital tax in 2025, the European Commission decided to withdraw its proposal to impose a tax on digital companies in the upcoming budget in response to tariff pressures.<sup>(161)</sup>

With respect to DSTs imposed within the U.S., there are, as previously noted, a number of U.S.-specific legal challenges that are likely to arise. These include the Internet Tax Freedom Act, which prohibits certain taxes on internet activity; the Constitution's Commerce Clause, which says that states can't pass laws that unfairly discriminate against interstate commerce; the First Amendment for laws that impact advertising, which can be seen as violating speech; and the Fourteenth Amendment's Due Process Clause that limits a state's taxing power to income or economic activity with sufficient nexus to the state.<sup>(162)</sup>

Though some experts support DSTs as taxes on economic rent, other experts view taxes on revenue as fundamentally distortive; therefore, there has been strong criticism from some economists. Some experts also believe that they risk violating tax treaties, trade agreements, investment treaties, and/or WTO rules, such as nondiscrimination principles and a moratorium on e-commerce duties.<sup>(163)</sup> They also believe that DSTs do indeed create a problem of double taxation. This is particularly the case for companies that do cross-border business, especially in cases where there is no foreign tax credit. Some experts have noted that DST costs are also passed onto consumers and could be regressive for lower-income households. Higher costs could even impact trade and business.

Finally, others have expressed concern that digital taxes could, in fact, further entrench surveillance capitalism by further legitimizing the model and creating financial dependence on it.<sup>(164)</sup> Finally, though some have pointed out the ease of such a tax, others have noted that some Global Majority countries may struggle to tax directly due to enforcement challenges. They, therefore, may shift payment obligations to local payors through withholding taxes (which can also come up against tax treaties and accusations of double taxation).<sup>(165)</sup>

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<sup>(161)</sup> Politico, "Victory for Trump as EU backs down on digital taxes in next budget", <https://www.politico.eu/article/victory-eu-donald-trump-meta-tax-digital/>, July 2025.

<sup>(162)</sup> Zornetta, Alessia, and Thomas Ash. "Shearing the Sheep Without Skinning It: Policy Options for Extracting Revenue from Online Platforms." UCLA Institute for Technology, Law & Policy, October 2024.

<sup>(163)</sup> Bauer, Matthias. "Digital Service Taxes as Barriers to Trade." European Centre for International Political Economy, November 2019.

<sup>(164)</sup> "Courtney, Radsch. "Platformization and Media Capture: A Framework for Regulatory Analysis of Media-Related Platform Regulations." UCLA Journal of Law & Technology 28, no. Special Issue: Platforms and the Press (Winter 2023).

<sup>(165)</sup> Christians, Allison, and TARCÍSIO DINIZ MAGALHÃES. "17 Ways to Regulate Big Tech with Tax." Tax Lawyer 78, no. 1 (n.d.).

## 2. Digital taxation earmarked to journalism

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### RATIONALE & OPPORTUNITIES

With respect to taxes earmarked to journalism, the rationale is clear when it comes to advertisement: Digital businesses now capture the advertising market that used to help finance media. Many experts believe this current market is built upon unfair market competition on the part of platforms. In fact, the preamble of the EU Media Freedom Act notes that platforms have “diverted financial resources from the media sector, affecting its financial sustainability.”<sup>(166)</sup> Platforms also benefit from news content without paying for it.<sup>(167)</sup> It may be reasonable in cases of power asymmetries in bargaining power to seek regulatory options. Other pretexts for a tax earmarked for journalism may include civic, political, and democratic considerations, in addition to cultural ones. Indeed, journalism is often considered essential to the cultural and democratic fabric of a society, functioning as a “fourth estate.” Finally, such a tax could also be considered as a way to compensate the public for the harvesting of its data, often without consent or through the use of “dark patterns.”<sup>(168)</sup> A tax may also present an opportunity to improve on some of the drawbacks of bargaining codes, by providing a more equitable and reliable source of revenue that does not depend on the decisions of Big Tech companies — who could, for example, leave out smaller players or block news — but applies the same logic to all companies.<sup>(169)</sup> While the “digital revolution” has seemingly floated the boats of many types of digital players, it has had the opposite effect on the digital product with the most important democratic function; it is therefore not unreasonable to redirect some of this “good fortune” toward journalism. Of course, it may also make sense to view such a tax as consistent with a polluter’s pay principle in which dominant platforms are seen as polluting our information environment, in addition to destroying the media market. Taxing the polluters, such as advertising revenue or data monetization, could then be used to fund the cleanup of that environment, by supporting good-quality journalism.<sup>(170)</sup>

<sup>(166)</sup> “The European Media Freedom Act (EMFA), Preamble 1 to 10.” Accessed June 21, 2025. [https://www.media-freedom-act.com/Media\\_Freedom\\_Act\\_Preamble\\_1\\_to\\_10\\_\(Regulation\\_EU\\_2024\\_1083\\_of\\_11\\_April\\_2024\).html](https://www.media-freedom-act.com/Media_Freedom_Act_Preamble_1_to_10_(Regulation_EU_2024_1083_of_11_April_2024).html).

<sup>(167)</sup> Radsch, Courtney. “Making Big Tech Pay for the News They Use.” SSRN Electronic Journal, 2022. <https://doi.org/10.2139/ssrn.4192026>.

<sup>(168)</sup> Thompson, Peter A. “Funding Media in the Digital Ecology: Levy Models and Investment Obligations.” Victoria University of Wellington, October 2024.

<sup>(169)</sup> Park, Sora, Caroline Fisher, Janet Fulton, and Robert Picard. “News Industries: Funding Innovations and Futures.” University of Canberra News and Media Research Centre, November 2024.

<sup>(170)</sup> Thompson, Peter A. “Funding Media in the Digital Ecology: Levy Models and Investment Obligations.” Victoria University of Wellington, October 2024.



## CHALLENGES

There are, however, notable challenges to earmarking a digital tax for journalism. First of all, many have pointed to a potential lack of support among the public for redirecting tax money to journalism as opposed to another area.<sup>(171)</sup> There is also the potential of creating a dependency of journalism on platforms and the digital (advertising) market, when in fact the goal should be to break such a dependence and redirect outlets to other forms of funding. Some also worry about the idea of implementing measures like taxes that may be considered solely a stop-gap measure, without a longer-term plan in mind.<sup>(172)</sup>

Implementation of such an earmarked tax may also be tricky; for example, it is not easy to agree on a widely accepted definition of “public interest journalism” or create a formula to distribute funds, meaning a possibly unfair or captured allocation of funds. Policies around journalism sustainability also suffer from the lack of transparency around how much platform traffic is derived from news.<sup>(173)</sup> In some countries, there may even be potential legal obstacles to earmarking, as was the case in Chile; while there was discussion about adopting such a policy, it would have required a constitutional amendment to directly funnel tax revenue to news. Global Majority countries may also struggle with the distribution of funds; for example, South Africa’s Media Development and Diversity Agency is widely viewed as underfunded and underperforming. Design and structure of such a mechanism is crucial but can also be difficult.<sup>(174)</sup>

<sup>(171)</sup> Schiffrin, Anya. “Would a Tech Tax Be a Fair Way to Make Google and Meta Pay for the News They Distribute and Profit From?” *The Conversation*, August 29, 2024. <http://theconversation.com/would-a-tech-tax-be-a-fair-way-to-make-google-and-meta-pay-for-the-news-they-distribute-and-profit-from-237234>.

<sup>(172)</sup> Moon Sehat, Connie, Amy Mitchell, and Samuel Jens. “Enabling a Sustainable News Environment: A Framework for Media Finance Legislation.” *Center for News, Technology & Innovation*, November 2024.

<sup>(173)</sup> Moon Sehat, Connie, Amy Mitchell, and Samuel Jens. “Enabling a Sustainable News Environment: A Framework for Media Finance Legislation.” *Center for News, Technology & Innovation*, November 2024.

<sup>(174)</sup> Radsch, Courtney. “Making Big Tech Pay for the News They Use.” *SSRN Electronic Journal*, 2022. <https://doi.org/10.2139/ssrn.4192026>.

## VI/ High-Level Recommendations

- 1. Countries should expeditiously implement a digital tax with part of its revenue earmarked toward journalism to support their news sector, which could be based on the polluter's pay principle as a rationale.**

**When choosing a threshold and rate, we advise that countries consider the following:**

- ▶ The EU Digital Tax Directive proposed a global gross revenue threshold of EUR 750 million with an EU revenue threshold of EUR 50 million. Its proposed rate was 3%. <sup>(175)</sup>
- ▶ While a number of EU and OECD countries have adopted this global revenue threshold, their domestic revenue thresholds are often lower (given they consider only one country).
- ▶ Many have also emulated the 3% tax rate, though several others have rates around 5%. Meanwhile, as mentioned, many non-OECD countries have low or no threshold.
- ▶ While countries may want to consider borrowing from this precedent, lower thresholds that include a broader array of digital services with a lower rate may be more politically feasible given the current political climate, particularly with respect to the U.S. However, thresholds should be high enough to exclude news media from taxation as well as local platforms and small businesses.

<sup>(175)</sup> EY. "Globaltaxnews.Ey.Com Sign up for Tax Alert Emails Forward Print Download Share: 22 March 2018 EuropeanCommission Issues Proposals for Taxation of Digitalized Activity." Accessed June 25, 2025.  
<https://globaltaxnews.ey.com/Login/TurnstileLandingPage.aspx?returnUrl=%2fLogin%2fViewEmailDocument.aspx%3fNumber%3d2018-5445-european-commission-issues-proposals-for-taxation-of-digitalized-activity>.

## 2. Countries should implement a broad-based digital services tax or, alternatively, an advertising-focused tax.

### A. Countries should consider implementing a broad-based digital tax for long-term sustainability.

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- ▶ This tax should include a range of services with negative externalities for journalism. In addition to ads, this includes social media services and the sale of user data.
- ▶ A part of this revenue should be earmarked toward journalism, with earmarks for other issues also impacted negatively by platforms and tech companies, such as education and mental health.
- ▶ Because it is more impervious to changing dynamics within a single market and can collect a great deal of funds at a relatively low tax rate, a broad tax is estimated to be most sustainable.

**In cases when it is not feasible to quickly implement option A,**

**B. countries should implement a digital tax on advertising revenue earmarked toward journalism:**

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- ▶ This tax is considered easier and more straightforward to implement and administer and has a clear rationale tied to journalism, which is likely to make it easier to rapidly implement in some cases. As previously mentioned, countries with existing general ad taxes, such as was the case with Austria, may extend this tax to include digital advertising.
- ▶ There is also precedent for such a tax among existing proposals with respect to journalism funds.

**C. Countries should take into account existing structures and local capacity when choosing the most suitable compensation mechanism for their digital tax.**

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- ▶ For geopolitical reasons or a lack of capacity, choosing a broad-based (or advertising-based) digital tax may be challenging for some countries.
- ▶ Some countries have long-standing cultural and industry levies, or VATs, that may also be easier to extend within the current political climate.

### 3. Countries should consider AI in the design of their digital tax.

- ▶ The widespread use of unlicensed journalistic content to train generative AI models has highlighted the limitations of copyright regimes in place prior to the AI era. To guarantee that creators, including journalists, receive their fair share of the value created by AI technology, private litigations and/or negotiations might not be sufficient.
- ▶ Countries could extend the tax or levy on AI providers to remunerate creators. A tax on digital services must therefore be drafted with flexibility that will allow the definition of “platform” to eventually encompass AI companies as they evolve, particularly through the use of ads or the sale of user data. There is a clear rationale for taxing AI companies, whose currency is data.

## 4. Countries should adhere to the following core principles when implementing their digital tax and distributing funds:

### ON THE DISTRIBUTION OF FUNDS

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- ▶ The distribution of funds must be overseen by an independent agency that includes media professionals to ensure money is invested directly into public interest journalism.
- ▶ The funding agency must be at arm's length from the government; there must be a lack of political discretionality. The fund must be nonpartisan, free from conflicts of interests, expert-led, and diverse.<sup>(176)</sup>
- ▶ The editorial decisions of the recipient media organization must be independent and free from interference of the institution distributing the funding.<sup>(177)</sup>

<sup>(176)</sup> Netanel, Neil Weinstock. "Mandating Digital Platform Support for Quality Journalism." *Harvard Journal of Law & Technology* 34, no. 2 (Spring 2021).

<sup>(177)</sup> Schiffrin, Anya. "Same Beds, Different Dreams? Charitable Foundations and Newsroom Independence in the Global South." Center for International Media Assistance, February 2017.

## ON THE RECIPIENTS

- ▶ Implementation of a clear, predetermined, and transparent eligibility criteria.
- ▶ Small, independent, nonprofit, and digital-only publishers must be able to access funds generated by a levy. The funding should support media pluralism, including independent public service media, which are essential for providing access to reliable information.<sup>(178)</sup>
- ▶ Accountability and transparency of funding: News media outlets must be able to demonstrate that the money is spent on journalism (including but not limited to jobs, investigations, or innovation).

**Transparency of the collection and distribution of the tax must include the following elements:**

TRANSPARENCY MUST INCLUDE:	DETAILS
Company revenue	Disclosure of revenue from taxed companies.
Taxes collected	What taxes were collected and on what services.
Amounts distributed	Specific amount given to each media outlet.

(178) For further information on how to ensure independent service media, see RSF’s report “Pressure on Public Media: a decisive test for European democracies”, <https://rsf.org/en/rsf-publishes-new-report-protect-europe-s-public-media>, July 2025.



## 5. While working toward global cooperation, states should not wait for an international framework before taking action.

**States should launch ad hoc coalitions to cooperate on digital taxes for journalism, notably in the framework of the International Partnership for Information and Democracy.**

Given the response of Big Tech giants to proposed taxes as well as to news bargaining codes, the importance of global cooperation in taking on the power of the Big Tech giants is clear. Given the state of OECD negotiations, and the recent G7 agreement that the U.S. would be exempt from a global minimum tax<sup>(179)</sup>, states should pursue national DSTs while awaiting regional and global action on digital taxation.

(179) Albert, Eric, and Anne Michel. "Trump Forces the Rest of the World to Exempt US Companies from Global Tax on Multinationals." Le Monde, June 28, 2025. [https://www.lemonde.fr/en/economy/article/2025/06/28/trump-forces-the-rest-of-the-world-to-exempt-us-companies-from-global-tax-on-multinationals\\_6742805\\_19.html](https://www.lemonde.fr/en/economy/article/2025/06/28/trump-forces-the-rest-of-the-world-to-exempt-us-companies-from-global-tax-on-multinationals_6742805_19.html).

## VII/ Conclusion: Next Steps

**It is important that such recommendations be viewed within the following context:**

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- » The existing political context, in particular the actions and threats of the Trump administration, may pose an obstacle for the implementation of a digital tax; the U.S. has pulled out of a future global tax and has threatened a variety of retaliatory measures against DSTs. Canada's withdrawal of its tax has further highlighted the pressure that countries are currently under.<sup>(180)</sup>
- » However, experts have argued that countries should not universally turn their back on a potentially successful tax with clear potential in many countries across the globe due solely to U.S. pressure. It is also possible that a future U.S. administration may pose less of a barrier; countries can, and should, prepare for such a scenario.
- » A broader tax with a lower threshold that will not clearly target the companies of any one specific country may also be more politically feasible under current circumstances.
- » Though we view such a tax as a long-term and sustainable source of funding, we also acknowledge that saving journalism from the existential threat it faces will require a multitude of solutions that recognize the inherent nature of journalism as a public good, which cannot be supported solely by market forces. This will mean additional funding mechanisms such as tax credits, nongovernment sources like philanthropy and foundations, a greater focus from the industry on subscription models enhanced by stronger community bonds, as well as — in many cases — public support. No matter the source, it's important that funds be distributed in ways that are fair and transparent and benefit a wide range of outlets that serve the public interest, including a diverse array of local and investigative news outlets.

<sup>(180)</sup> Rushe, Dominic. "Trump Says He Is Ending Canada Trade Talks amid Tech Tax Dispute." The Guardian, June 27, 2025, sec. US news. <https://www.theguardian.com/us-news/2025/jun/27/trump-canada-tariffs-trade-tax>.

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- Eugen Schmidt, CEO AboutMedia Internetmarketing GmbH
- Dr. Courtney Radsch, director, the Center for Journalism & Liberty at Open Markets Institute
- Prof. Neil W. Netanel, Pete Kameron Professor of Law, University of California, Los Angeles (UCLA)

- Prof. Victor Pickard, C. Edwin Baker Professor of Media Policy and Political Economy at the University of Pennsylvania's Annenberg School for Communication
- Prof. Rod Sims, professor at the Australian National University and former chair of the Australian Competition and Consumer Commission
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