



Direct taxes

Direct Taxes (e.g., DST/WHT/Digital PE)

- 1. **Argentina**
- 2. **Australia**
- 3. **Austria**
- 4. **Belgium (DST/PE)**
- 5. **Brazil**
- 6. **Canada**
- 7. **Chile**
- 8. **China**
- 9. **Costa Rica**
- 10. **Czech Republic**
- 11. **Denmark**
- 12. **Egypt**
- 13. **Finland**
- 14. **France**
- 15. **Germany (WHT)**
- 16. **Greece**
- 17. **Hungary**
- 18. **India (Eq.Tax/WHT/PE)**
- 19. **Indonesia**
- 20. **Israel (DST/PE)**
- 21. **Italy**
- 22. **Japan**
- 23. **Kenya**
- 24. **Latvia**
- 25. **Malaysia**
- 26. **Mexico**
- 27. **New Zealand**
- 28. **Nigeria**
- 29. **Norway**
- 30. **Pakistan**
- 31. **Paraguay**
- 32. **Poland**
- 33. **Portugal**
- 34. **Romania**
- 35. **Russia**
- 36. **Sierra Leone**
- 37. **Singapore**
- 38. **Slovakia (DST/PE)**
- 39. **South Africa**
- 40. **Spain**
- 41. **Sweden**
- 42. **Switzerland**
- 43. **Taiwan**
- 44. **Thailand**
- 45. **Tunisia**
- 46. **Turkey (WHT/DST)**
- 47. **United Kingdom**
- 48. **United States**
- 49. **Uruguay**
- 50. **Vietnam**
- 51. **Zimbabwe**



To learn more about Taxation of the digitalized economy read.kpmg.us/digital-economy

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