

ITU Workshop on “Economic and fiscal incentives to accelerate digital transformation of data and applications over telecommunication infrastructure”

(Geneva, Switzerland, 3-4 November 2022)

ITU Tariff Policies Survey 2022 – Taxation of telecommunication/ICT services*

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*Preliminary data for 2022



Taxation of Telecommunication/ICT services – ITU Tariff Policies Survey

- The taxation section is divided in four parts:
 - Value-added tax (VAT) category
 - Taxation policies
 - Taxes and duties applying to telecommunication/ICT sector
 - Telecommunication/ICT taxation value chain
- New questions requested by the ITU-T Study Group 3 had been included in the survey

Category of VAT for fixed and mobile telecom/ICT services

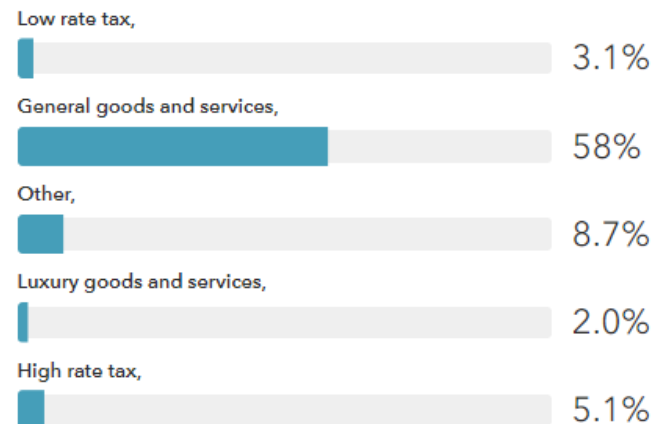
Value-added tax (VAT) category

Fixed services

Markets, Taxation

Overview

Under which category of VAT (or other tax) are fixed telecommunication services classified in your country?



2021

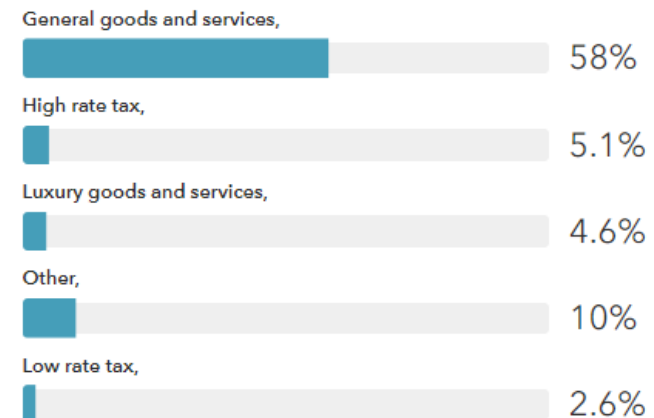
Value-added tax (VAT) category

Mobile services

Markets, Taxation

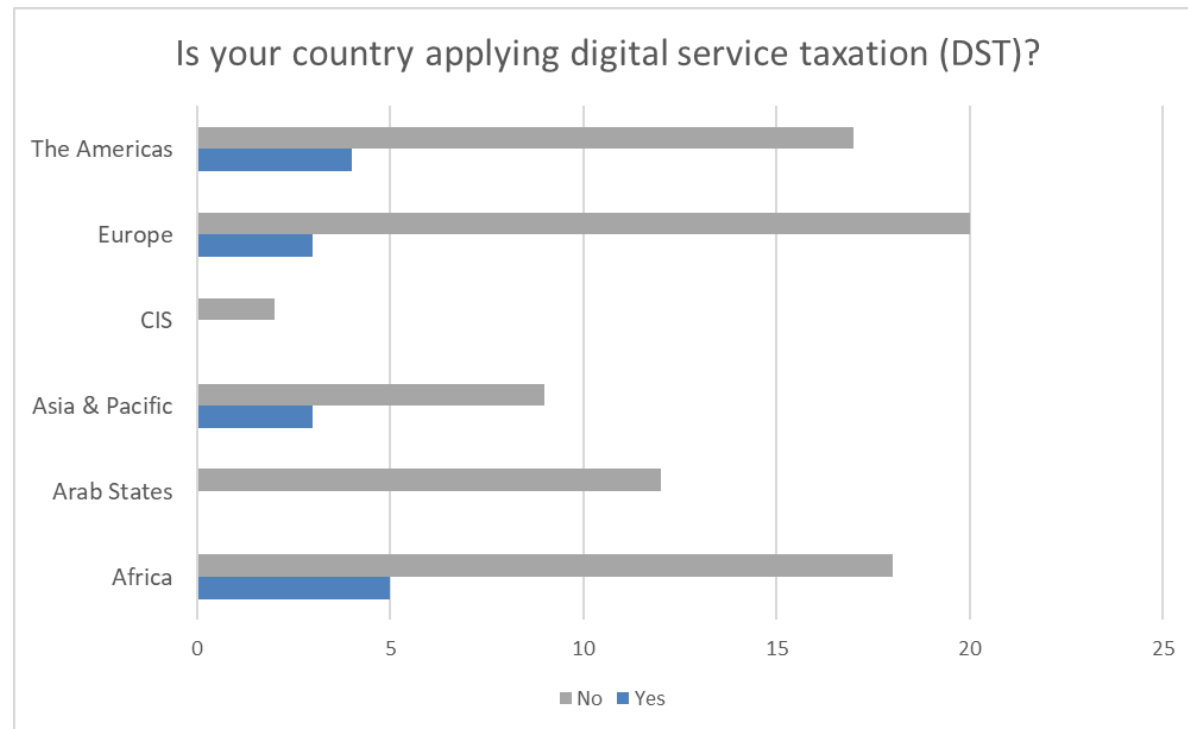
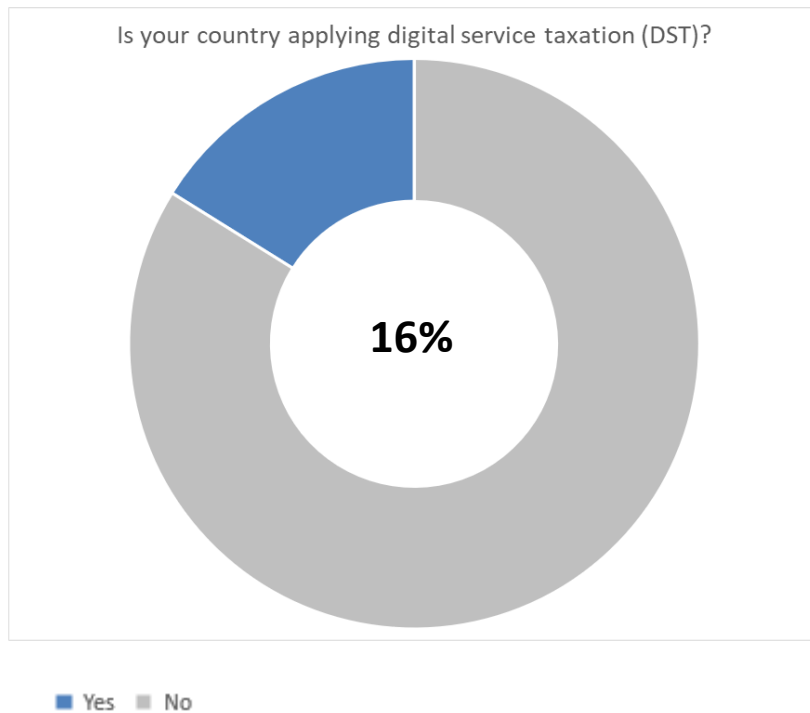
Overview

Under which category of VAT (or other tax) are mobile telecommunication services classified in your country?



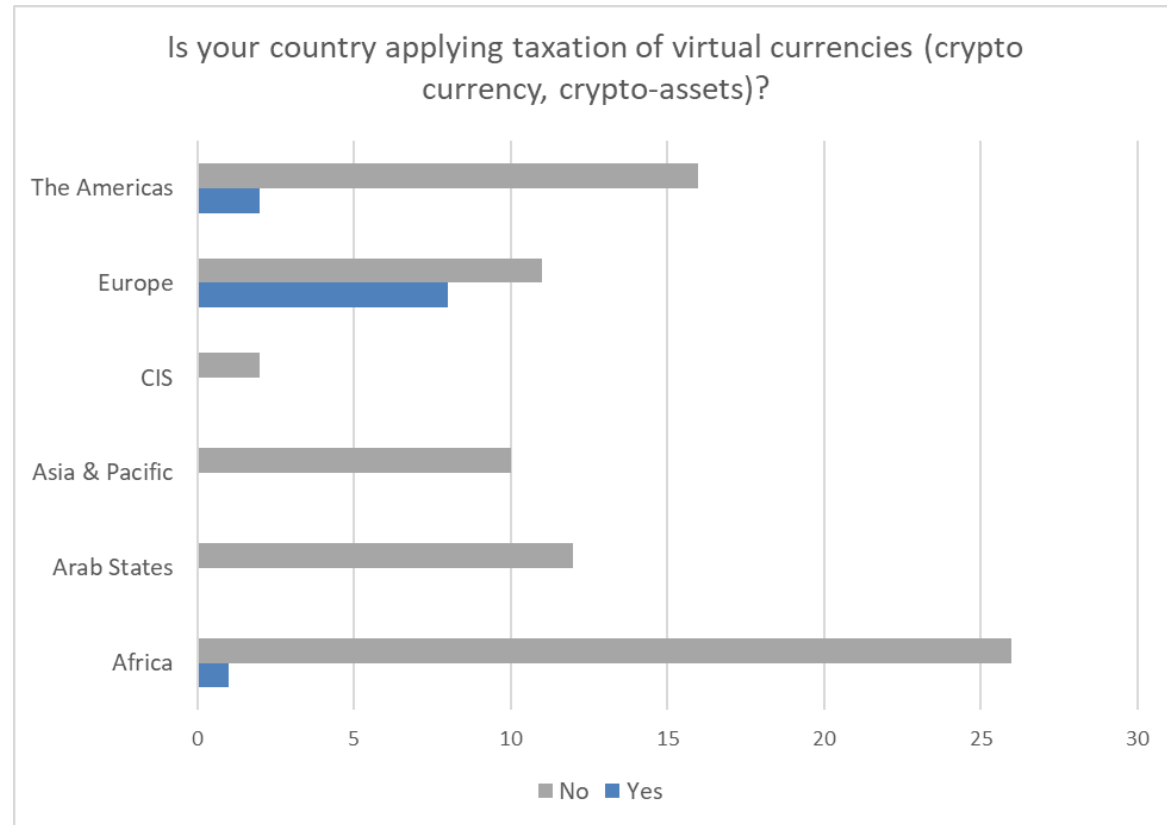
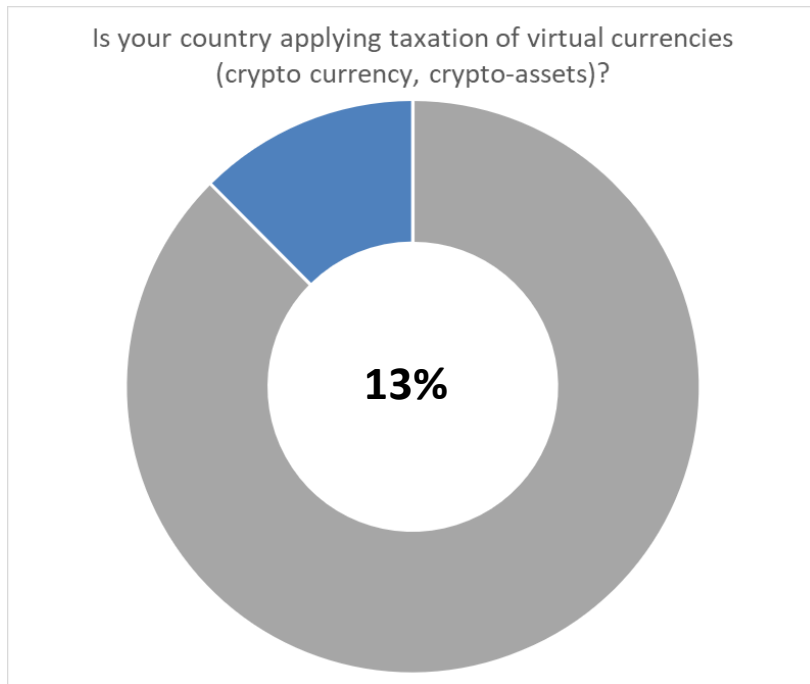
2021

Taxation Policies: Application of digital service taxation (DST)



Source: ITU DataHub 2022, Tariff Policies survey

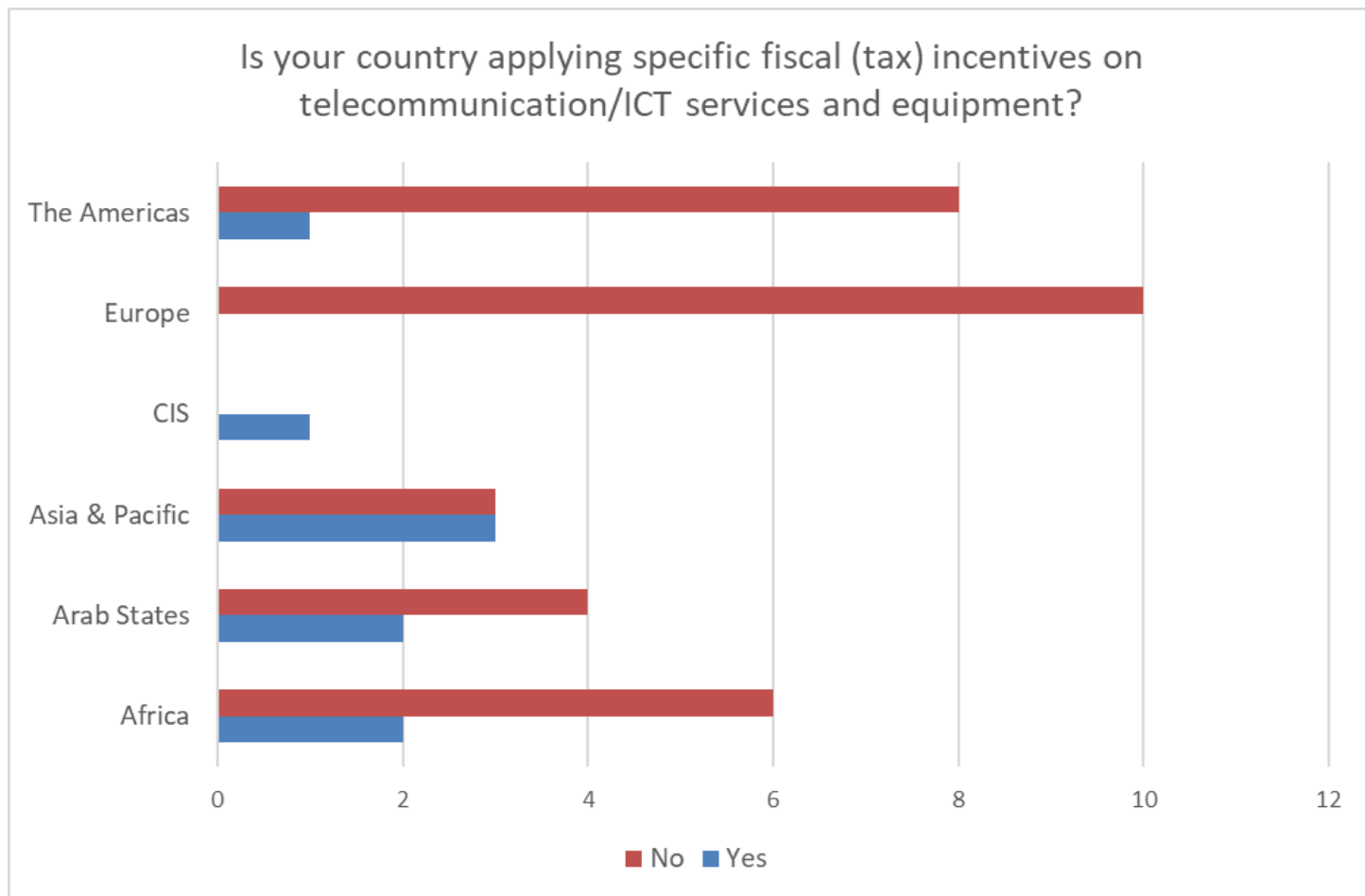
Taxation Policies: Taxation of virtual currencies (crypto currency, crypto-assets)



■ Yes ■ No

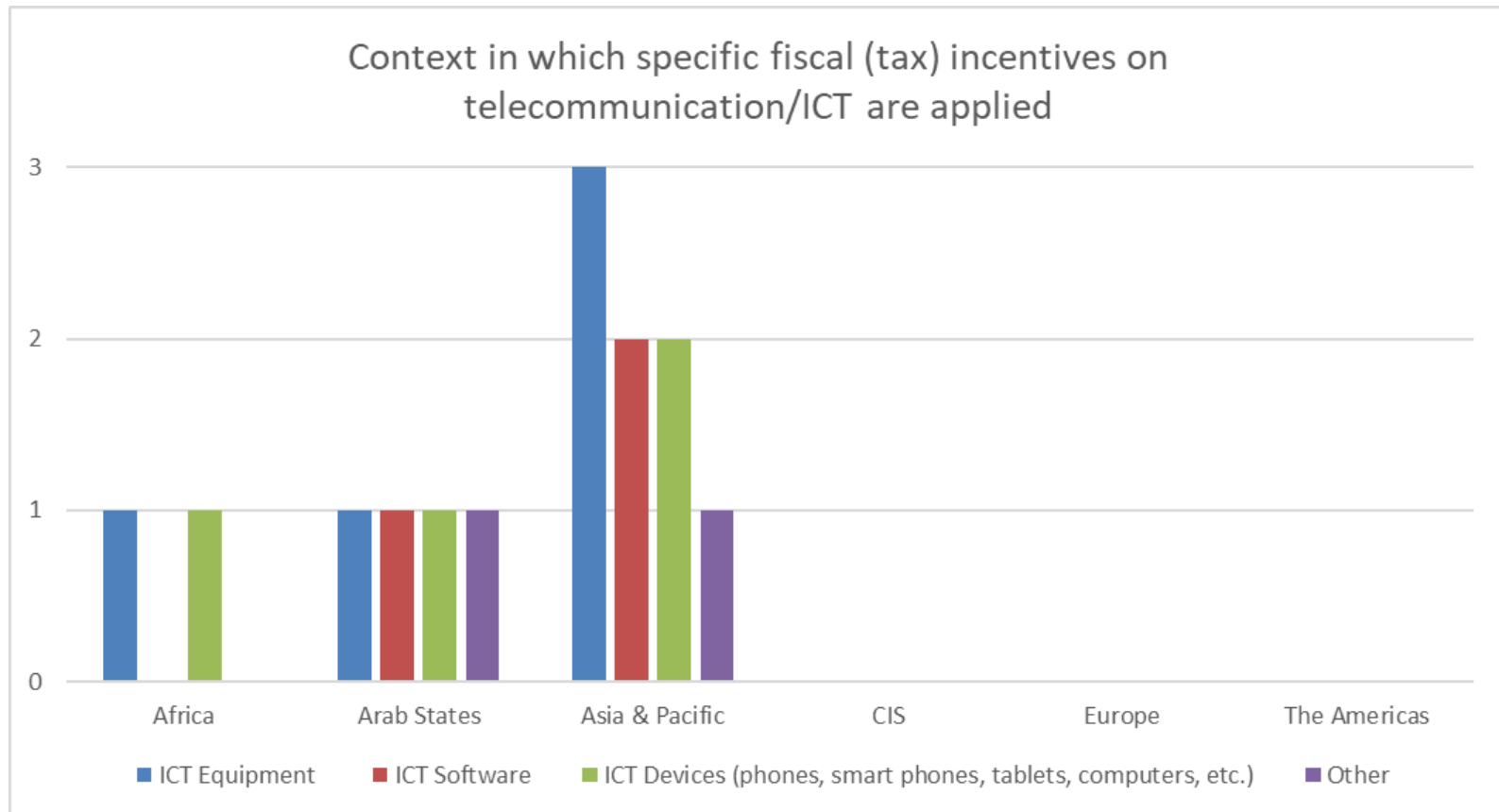
■ No ■ Yes

Taxation Policies: Application of fiscal incentives

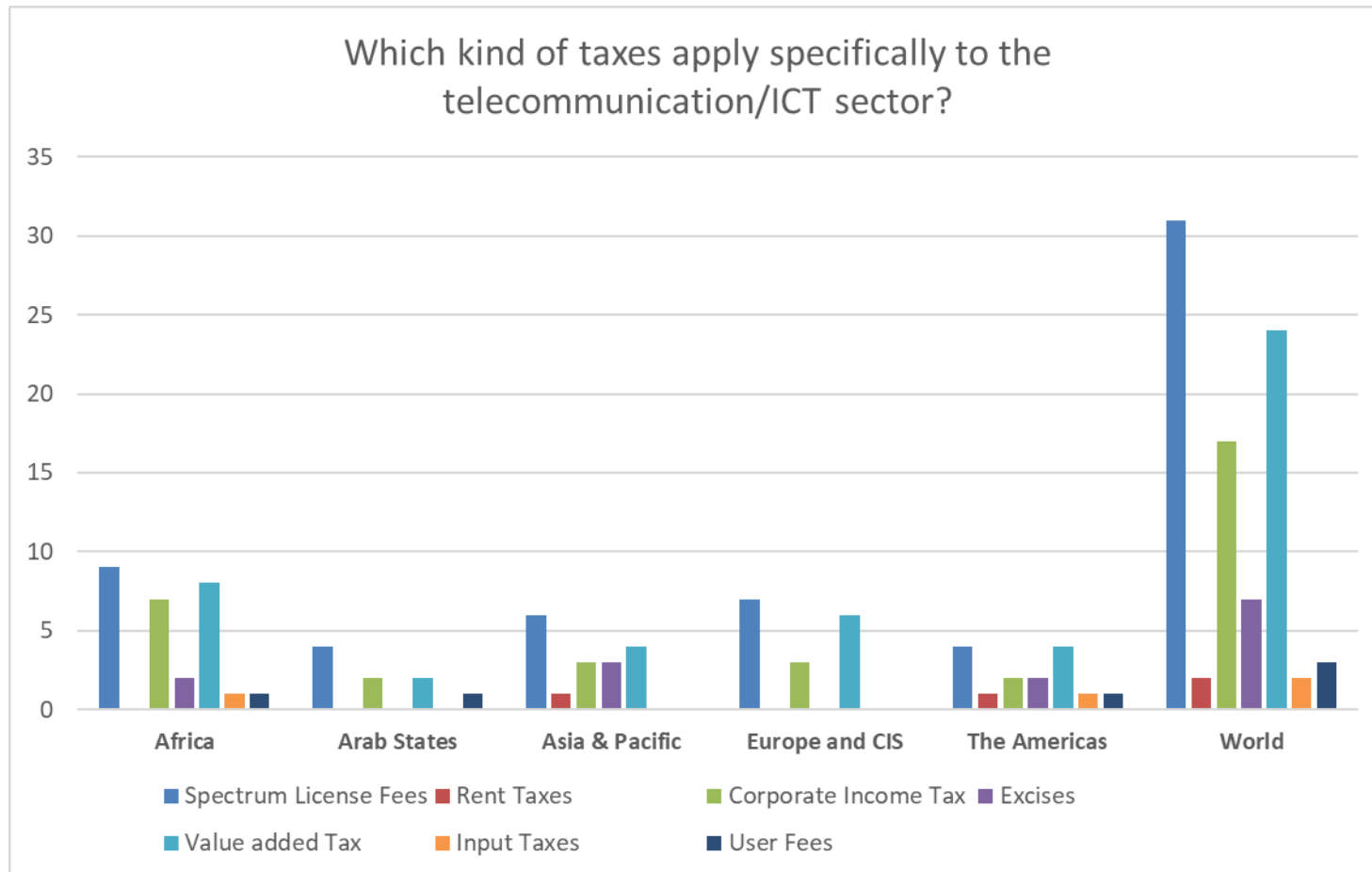


Source: ITU DataHub 2022, Tariff Policies survey

Taxation Policies: Application of fiscal incentives - context



Taxation policies: taxes applying specifically to the telecommunication/ICT sector

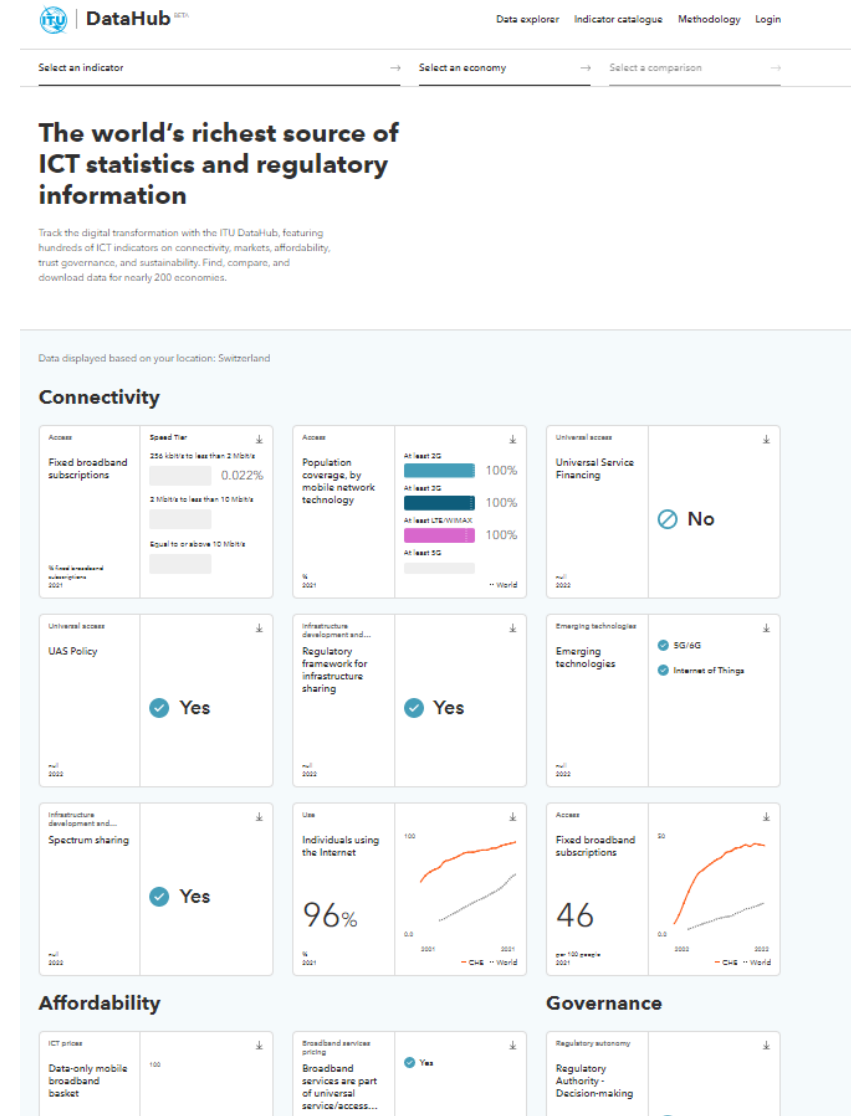


Source: ITU DataHub 2022, Tariff Policies survey

The new ITU DataHub

- The ITU DataHub is the world's richest source of ICT statistics and regulatory information
- It features hundreds of ICT indicators on **connectivity, affordability, markets, governance, trust and sustainability** for nearly 200 countries.
- It counts with data from ICT Statistics surveys, ITU Regulatory Survey and ITU Tariff Policies Survey

<https://datahub.itu.int/>



BDT resources on taxation of telecommunication/ICT



- ITU DataHub – Section on taxation <https://datahub.itu.int/>
- 9th ITU Economic Experts Roundtable on **Economic and fiscal incentives to accelerate digital transformation** – Outcome report to be launched soon - www.itu.int/en/ITU-D/Regulatory-Market/Pages/Events2022/EconomicRoundTable2022.aspx
- Portal Economic Impact of Broadband, Digitization and ICT Regulation - ITU Report: **The Impact of policies, regulation, and institutions on ICT sector performance** www.itu.int/en/ITU-D/Regulatory-Market/Pages/Economic-Contribution.aspx
- GSR-15 Discussion Paper: **Taxation in the digital economy** https://www.itu.int/en/ITU-D/Conferences/GSR/Documents/GSR2015/Discussion_papers_and_Presentations/GSR16_Discussion-Paper_Taxation_Latest_web.pdf

GSR-21 Best Practice Guidelines

Implement sound tax policy strategy to foster digital economy, including tax incentives or tax deductibility for new investments in infrastructure, tangible and intangible assets such as ICT equipment and software, and remove sector specific taxes on digital services, devices and equipment.

We, the regulators participating in the 21st Global Symposium for Regulators, have collectively identified and endorsed these regulatory best practice guidelines to continue setting the gold standard for digital regulation.

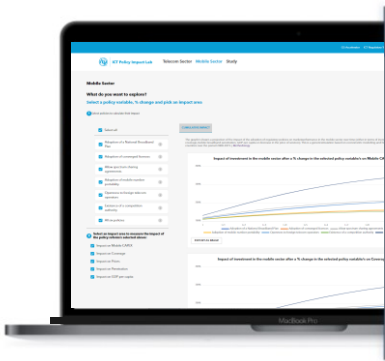
<https://www.itu.int/en/ITU-D/Regulatory-Market/Pages/bestpractices.aspx>



BDT Policy and Regulatory Resources

Use our data to inform your decisions & track your growth

Share your experiences and see what works and where

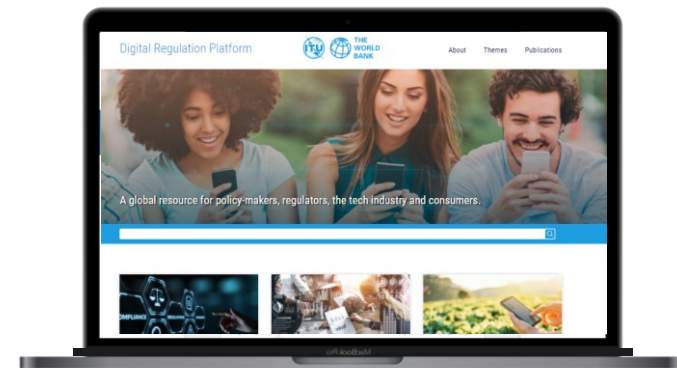


G5 Accelerator
 ITU DataHub
 ICT Regulatory Tracker
 G5 Benchmark
 ICT Policy Impact Lab



- The **Economic Impact of Broadband, Digitization and ICT Regulation** – Research Portal
- **FIGI** | Financial Inclusion Global Initiative
- **Regulatory Associations Portal**
- **ITU Digital Ecosystem Portal**
- **ITU Infrastructure Development and Connectivity**
- **REG4COVID**

Read our research on best practices related to all current and future challenges
 Opportunities of broadband, regulation of 5G, digital identity, ICT infrastructure, ICT investment needs...



www.itu.int/TREG



Thank you!

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