

7113.20.25	Base metal clad w/gold mixed link necklaces and neck chains
7113.20.50	Base metal clad w/precious metal articles of jewelry and parts thereof, nesoi
7114.20.00	Goldsmiths' or silversmiths' wares of base metal clad with precious metal
7116.20.05	Jewelry articles of precious or semiprecious stones, valued not over \$40 per piece
7116.20.15	Jewelry articles of precious or semiprecious stones, valued over \$40 per piece
7116.20.30	Semiprecious stones (except rock crystal), graded and strung temporarily for convenience of transport
7116.20.35	Semiprecious stone (except rock crystal) figurines
7116.20.40	Semiprecious stone (except rock crystal) articles (other than jewelry and figurines)
7116.20.50	Precious stone articles, nesoi
7410.21.30	Refined copper, clad laminates, w/thickness of 0.15 mm or less, backed
7504.00.00	Nickel, powders and flakes
9401.69.20	Seats nesoi, of bent-wood
9401.69.40	Chairs nesoi, w/teak frames, not upholstered
9401.69.60	Chairs nesoi, w/wooden frames (o/than teak), not upholstered
9401.69.80	Seats (o/than chairs) nesoi, w/wooden frames, not upholstered
9403.50.40	Furniture (o/than seats) of bentwood nesoi, of a kind used in the bedroom
9403.50.90	Furniture (o/than seats) of wood (o/than bentwood), of a kind used in the bedroom & not designed for motor vehicle use
9403.83.00	Rattan furniture and parts
9504.30.00	Coin- or token-operated games for arcade, table or parlor (o/than bowling alley equipment) nesoi and parts and accessories thereof

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 BILLING CODE 3290-F1-C

**OFFICE OF THE UNITED STATES  
 TRADE REPRESENTATIVE**

**Termination of Section 301 Digital  
 Services Tax Investigations of Brazil,  
 the Czech Republic, the European  
 Union, and Indonesia**

**AGENCY:** Office of the United States  
 Trade Representative (USTR).

**ACTION:** Notice.

**SUMMARY:** The U.S. Trade  
 Representative is terminating the  
 Section 301 investigations of Digital  
 Services Taxes (DSTs) under  
 consideration by Brazil, the Czech  
 Republic, the European Union, and

Indonesia because these jurisdictions  
 either have not adopted or not  
 implemented a DST during the period of  
 investigation.

**FOR FURTHER INFORMATION CONTACT:** For  
 questions concerning the investigations,  
 please contact Benjamin Allen or  
 Patrick Childress, Assistant General  
 Counsels at (202) 395-9439 and (202)  
 395-9531, respectively; or Robert  
 Tanner, Director, Services and  
 Investment at (202) 395-6125. For  
 jurisdiction-specific questions, please  
 contact: Courtney Smothers, Deputy  
 Assistant U.S. Trade Representative for  
 Latin America at (202) 395-7657 (for  
 Brazil); Michael Rogers, Director,  
 Europe and the Middle East at (202)  
 395-2684 (for the Czech Republic and  
 the EU); or Bart Thanhauser, Director for

Southeast Asia and the Pacific at (202)  
 395-4088 (for Indonesia).  
**DATES:** The Section 301 investigations of  
 DSTs under consideration by Brazil, the  
 Czech Republic, the European Union,  
 and Indonesia are terminated as of  
 March 26, 2021.  
**SUPPLEMENTARY INFORMATION:** On June 2,  
 2020, the U.S. Trade Representative  
 initiated investigations pursuant to  
 section 302(b)(1)(A) of the Trade Act of  
 1974, as amended, of DSTs under  
 consideration by Brazil, the Czech  
 Republic, the European Union, and  
 Indonesia. 85 FR 34709 (June 5, 2020).  
 On January 13, 2021, USTR issued a  
 status update on these four  
 investigations: [https://ustr.gov/sites/  
 default/files/files/Press/Releases/Status  
 Update301InvestigationsBEUIndCR.pdf](https://ustr.gov/sites/default/files/files/Press/Releases/StatusUpdate301InvestigationsBEUIndCR.pdf).  
 The status update summarizes the DSTs

under consideration, outlines USTR's preliminary concerns with each of the proposed DSTs, and notes that USTR would continue to monitor the status.

As of March 25, 2021, Brazil, the Czech Republic, and the European Union have not adopted DSTs, and Indonesia has not implemented a DST. Under the Section 301 statute, determinations must be made within one year of initiation, or in this case by June 2, 2021. Even if one or more of these jurisdictions were to adopt or implement a DST prior to June 2, USTR would not have sufficient time to determine whether the DST was actionable under Section 301 and, if so, what action, if any, to take to obtain the elimination of the measure.

Accordingly, the U.S. Trade Representative has determined that it is appropriate to terminate these investigations at this time. USTR will continue to monitor the status of any proposed or adopted DST in these four jurisdictions, and may, if appropriate, initiate one or more new Section 301 investigations.

**Greta Peisch,**

*General Counsel, Office of the United States Trade Representative.*

[FR Doc. 2021-06612 Filed 3-30-21; 8:45 am]

**BILLING CODE 3290-F1-P**

## OFFICE OF THE UNITED STATES TRADE REPRESENTATIVE

[Docket Number USTR-2021-0007]

### Proposed Action in Section 301 Investigation of the United Kingdom's Digital Services Tax

**AGENCY:** Office of the United States Trade Representative.

**ACTION:** Request for comments and notice of public hearing.

**SUMMARY:** The Office of the United States Trade Representative (USTR) requests written comments regarding a potential trade action in connection with the Section 301 investigation of the United Kingdom's Digital Services Tax (DST). USTR also will convene virtual public hearings and accept rebuttal comments in relation to the potential action.

**DATES:**

*April 21, 2021:* To be assured of consideration, submit requests to appear at a hearing, along with a summary of the testimony, by this date.

*April 30, 2021:* To be assured of consideration, submit written comments by this date.

*May 3, 2021:* Multi-jurisdictional virtual hearing on proposed actions.

*May 4, 2021 at 9:30 a.m.:* Virtual hearing on the United Kingdom DST proposed action.

*May 10, 2021:* To be assured of consideration, submit multi-jurisdictional hearing rebuttal comments by this date.

*May 11, 2021:* To be assured of consideration, submit the United Kingdom DST hearing rebuttal comments by this date.

**ADDRESSES:** Submit documents in response to this notice, including written comments and hearing appearance requests, through the online USTR portal: <https://comments.ustr.gov/s/>.

**FOR FURTHER INFORMATION CONTACT:** For questions concerning the investigation, please contact Ben Allen or Patrick Childress, Assistant General Counsels at (202) 395-9439 and (202) 395-9531, respectively; Robert Tanner, Director, Services and Investment at (202) 395-6125; or Michael Rogers, Director, Europe and the Middle East at (202) 395-2684. For issues with on-line submissions, please contact the USTR Section 301 line at (202) 395-5725.

**SUPPLEMENTARY INFORMATION:**

#### I. Proceedings in the Investigation

The United Kingdom's has adopted a DST that applies a two percent tax on the revenues of certain search engines, social media platforms and online marketplaces. The United Kingdom's DST applies only to companies with digital services revenues exceeding £500 million and United Kingdom digital services revenues exceeding £25 million.

On June 2, 2020, the U.S. Trade Representative initiated an investigation of the United Kingdom's DST pursuant to section 302(b)(1)(A) of the Trade Act of 1974, as amended (Trade Act). See 85 FR 34709 (June 5, 2020) (notice of initiation). The notice of initiation solicited written comments on, *inter alia*, the following aspects of the United Kingdom's DST: Discrimination against U.S. companies; retroactivity; and possibly unreasonable tax policy. With respect to tax policy, USTR solicited comments on, *inter alia*, whether the DST diverged from principles reflected in the U.S. and international tax systems including extraterritoriality; taxing revenue not income; and a purpose of penalizing particular technology companies for their commercial success. Interested persons filed over 380 written submissions in response. The public submissions are available on [www.regulations.gov](http://www.regulations.gov) in docket number USTR-2020-0022.

Under section 303 of the Trade Act, the U.S. Trade Representative requested consultations with the government of the United Kingdom regarding the issues involved in the investigation. Consultations were held on December 4, 2020.

Based on information obtained during the investigation, USTR prepared a comprehensive report on the United Kingdom's DST (United Kingdom DST Report). The United Kingdom DST Report is posted on the USTR website at <https://ustr.gov/issue-areas/enforcement/section-301-investigations/section-301-digital-services-taxes>. The report includes a full description of the United Kingdom's DST, and supports findings that the United Kingdom's DST is unreasonable and discriminatory and burdens or restricts U.S. commerce.

On January 14, 2021, based on the information obtained during the investigation and the advice of the Section 301 Committee, the U.S. Trade Representative determined that the United Kingdom's DST is unreasonable or discriminatory and burdens or restricts U.S. commerce, and therefore is actionable under sections 301(b) and 304(a) of the Trade Act (19 U.S.C. 2411(b) and 2414(a)). See 86 FR 6406 (January 21, 2021).

#### II. Proposed Action

Section 301(b) provides that upon determining that the acts, policies, and practices under investigation are actionable and that action is appropriate, the U.S. Trade Representative shall take all appropriate and feasible action authorized under section 301(c), subject to the specific direction, if any, of the President regarding such action, and all other appropriate and feasible action within the power of the President that the President may direct the U.S. Trade Representative to take under section 301(b), to obtain the elimination of that act, policy, or practice.

Section 301(c)(1)(B) of the Trade Act authorizes the U.S. Trade Representative to impose duties on the goods of the foreign country subject to the investigation. Pursuant to sections 301(b) and (c), USTR proposes that the U.S. Trade Representative should determine that action is appropriate and that appropriate action would include the imposition of additional *ad valorem* tariffs on certain products of the United Kingdom.

In particular, USTR proposes to impose additional tariffs of up to 25 percent *ad valorem* on an aggregate level of trade that would collect duties on goods of the United Kingdom in the range of the amount of the DST that the