



September 28, 2026

His Excellency Krzysztof Gawkowski  
Deputy Prime Minister and Minister of Digital Affairs  
Ministry of Digital Affairs  
Republic of Poland  
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His Excellency Bogdan Klich  
Chargé d'Affaires ad interim  
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Your Excellencies:

The U.S. Chamber of Commerce appreciates the opportunity to comment on Poland's **Draft Act on the Compensatory Tax on Certain Services (UD385)**, which would impose a 3% levy on revenue from certain digital services. We write to express our strong opposition to this proposal.

The Chamber is deeply concerned that advancing this DST would damage the U.S.-Poland economic relationship, undermine Poland's competitiveness, and inject harmful uncertainty into the digital economy. The United States represents Poland's second-largest foreign investor, creating hundreds of thousands of jobs and generating billions of dollars through FDI, bilateral imports and exports, and trade through services. U.S. companies providing cloud computing, digital advertising, software, and cybersecurity services are significant contributors to this innovation, investment, and skilled job creation in Poland.

Open digital trade has powered this ecosystem and anchored Poland's integration into global value chains. The United States and Poland share a robust commercial partnership—one the Chamber has long championed and views as central to building an open, rules-based, innovation-driven digital economy in Europe. By 2030, it is estimated that Poland's digital economy could make up 9% of total GDP – moving from \$44 billion to \$123 billion in just four years.<sup>1</sup>

However, this forecast assumes the continuation of our deepening bilateral partnership. The proposed DST would move Poland in the wrong direction, even though it incorporates an unusually broad relief mechanism designed to take into

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<sup>1</sup> [“Poland Digital Economy,”](#) U.S. Trade Administration (April 6, 2026).

account a company's economic footprint and investment activity in Poland. By targeting selected digital sectors and applying the tax only to companies exceeding certain global revenue thresholds, the proposal would disproportionately burden U.S. companies while exempting functionally similar domestic or non-digital service providers. Discriminatory in effect, this proposal would distort competition, raise concerns regarding Poland's commitments to fair and equal treatment and legal certainty for foreign investors, and create unnecessary friction in the bilateral economic relationship.

Crucially, the proposed inclusion of a credit relief mechanism does not resolve these fundamental concerns or make the DST materially different – or any less discriminatory – from other unilateral DSTs that have been proposed across Europe in the past. Moreover, this mechanism risks favoring companies with a substantial local footprint in Poland while leaving cross-border digital service providers exposed to a gross-revenue-based tax.

The Chamber has consistently and forcefully opposed unilateral digital services taxes; particularly those structured around revenue thresholds designed to target a narrow set of global companies. U.S. technology firms pay taxes in full compliance with local law and applicable international tax rules. Claims to the contrary misrepresent how taxation in the technology sector actually works.

The Chamber also recognizes that the prospects for a successful OECD agreement on the taxation of the digital economy have grown increasingly uncertain. Nonetheless, the current lack of a multilateral consensus does not render unilateral DSTs consistent with countries' international obligations, established tax norms, or the expectations of their trading partners. The absence of a multilateral solution is not a green light for unilateral action – and Poland should not treat it as one.

Taxing gross revenues rather than profits also represents a clear departure from well-established international tax principles and creates an inappropriate risk of double taxation. These concerns remain, despite Poland's attempts to reduce that risk by designing its DST in a manner that considers corporate taxes paid and certain investments made in the country. DSTs in other markets have generated trade tensions, increased business uncertainty, and raised costs for digital service providers. At a moment when Poland is working to strengthen its digital economy, attract foreign investment, and deepen transatlantic commercial ties, adopting a unilateral DST would send precisely the wrong signal. It risks discouraging investment, raising costs for Polish businesses and consumers who rely on digital services, and eroding the innovation ecosystem that has fueled Poland's economic growth.

Poland should also be clear-eyed about how the United States has responded to DSTs in the past and may respond in the future. Across administrations – and regardless of the broader political environment – the U.S. has been consistently

prepared to defend U.S. companies and workers against trade measures it views as discriminatory or unreasonable. That has included initiating investigations under Section 301 of the Trade Act of 1974, a powerful tool that can lead to tariffs and other trade consequences for countries whose policies are found to burden or restrict U.S. commerce. Poland should not be surprised if the enactment of a DST were to prompt such a response. The Chamber strongly believes that this outcome would be in neither country's interest, and it is precisely why we urge Poland to reconsider this path before it creates consequences that are difficult to reverse.

Poland has been a rising leader in Europe for its innovation and economic growth. At a time when transatlantic defense and technological capabilities are more crucial than ever, Poland has an opportunity to be a leading voice of reason and a unifier of the broader U.S.-Europe relationship through innovation-friendly, common-sense policymaking that incorporates trusted allies, rather than erecting protectionist measures that hamper economic resilience and prosperity.

The Chamber respectfully but firmly urges the Ministry of Digital Affairs and the Government of Poland to halt further advancement of this proposal and instead pursue tax and digital policy approaches that are transparent, non-discriminatory, and consistent with international norms.

We welcome the opportunity to meet with you and your colleagues to discuss these concerns in greater detail.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ivana Zuzul', with a stylized, cursive script.

Ivana Zuzul  
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