



PROPOSED FRANCE SECTION 301 DUTIES DECEMBER 2, 2019

On December 2, 2019, the U.S. Trade Representative (USTR) [proposed](#) a 100% duty on certain French products under Section 301 of the Trade Act of 1974. A preliminary list of 63 HTSUS subheadings includes certain butter, cheese, whey protein concentrates, sparkling wine, skincare products, handbags, and porcelain or china tableware and kitchenware. The estimated trade value of these products is \$2.4 billion.

These proposed France Section 301 duties are in response to the French Digital Services Tax (DST). As outlined in the USTR [report](#) on the discriminatory effects of the tax on U.S. businesses, the DST imposes a 3% tax on revenue generated by companies providing certain digital services to persons in France. The DST is aimed at taxing companies with a digital, but not corporate, presence in France and is limited to large digital service providers (e.g., Google, Apple, Facebook, and Amazon).

The USTR seeks comments on the proposed implementation of these duties by January 6, 2020 and will convene a public hearing on January 7, 2020. Comments must be submitted electronically at www.regulations.gov. There is no proposed effective date for these additional duties or a final list of HTSUS subheadings at this time.

Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [Ryan Thornton](#) with questions or for assistance in preparing comments.

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