Section 333: USE OF SPECIFIED DIGITAL PRODUCTS (Effective January 1, 2010)

A member state shall not include any product transferred electronically in its definition of “tangible personal property.” “Ancillary services”, “computer software”, and “telecommunication services” shall be excluded from the term “products transferred electronically.” For purposes of this section, the term “transferred electronically” means obtained by the purchaser by means other than tangible storage media.

Compiler’s note: Section 332 was added on September 20, 2007 and became effective on January 1, 2010.