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STUDY GUIDE



WORLD TRADE ORGANIZATION

**Reviewing Post-MC14 Digital Trade, Emphasising Balancing
Developing Nations' Fiscal Space and Digital Industrial Policy
with Global Market Predictability**



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Letter from the Executive Board

Dear Delegates,

I welcome you all to IOIT Model United Nations 2026. This background guide has been designed to help you get started on your research. However, this document shouldn't be your only source of research. Building upon the outlook presented by this guide, you are expected to carry out your research through authentic sources and make sure to engage in comprehensive and pragmatic debate throughout the sessions. Please keep in mind specific instructions pertaining to this committee:

- 1. There will be no requirement for submission of any pre-committee documentation.**
- 2. The Rules of Procedure followed will be UNA-USA.**
- 3. Electronic devices and internet access are not permitted during formal sessions, except when explicitly required for documentation.**
- 4. The type of end documentation followed in this committee will be announced later.**
- 5. The criteria for assessment of delegates will include but not be limited to: content and relevance of speeches, manner of delivery, decorum, knowledge of facts and legalities, points, chits, lobby, documentation, etc.**

Please do not hesitate to get in touch with the Executive Board at any time before or during the conference in case you have any queries about the agenda or the rules of procedure. We request the delegates not to view this conference as a zero-sum game. Model UN conferences are collaborative rather than competitive and we would like to keep this spirit alive during our committee. Our goal isn't to solve the world's problems in two days, but rather to educate ourselves about them, thereby ensuring that we go on to become a generation of sensitised leaders, equipped with the skills and will to make our world a better place. This is definitely a competition in the end, but let's keep the spirit of diplomacy alive. With that being said, we wish you all good luck and eagerly look forward to the conference.

Regards,
Mehek Singh (Chairperson)



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Points to Remember

Foreign Policy: Following the foreign policy of one's country is the most important aspect of a Model UN Conference. This is what essentially differentiates a Model UN from other debating formats. To violate one's foreign policy without adequate reason is one of the worst mistakes a delegate can make.

Role of the Executive Board: The Executive Board is appointed to facilitate debate. The committee shall decide the direction and flow of debate. The delegates are the ones who constitute the committee and hence must be uninhibited while presenting their opinions/stance on any issue. However, the Executive Board may put forward questions and/or ask for clarifications at all points of time to further debate and test participants.

Nature of Source/Evidence: This Background Guide is meant solely for research purposes and must not be cited as evidence to substantiate statements made during the conference. Evidence or proof for substantiating statements made during formal debate is acceptable from the following sources:

- 1. United Nations:** Documents and findings by the United Nations or any related UN body is held as credible proof to support a claim or argument.
- Multilateral Organizations:** Documents from international organizations like OIC, NAFTA, SAARC, BRICS, EU, ASEAN, the International Criminal Court, etc. may also be presented as credible sources of information.
- 2. Government Reports:** These reports can be used in a similar way as the State Operated News Agencies reports and can, in all circumstances, be denied by another country.
- 3. News Sources:**
 - a. Reuters:** Any Reuters article that clearly makes mention of the fact or is in contradiction of the fact being stated by a delegate in council.
 - b. State-operated News Agencies:** These reports can be used in the support of or against the State that owns the News Agency. These reports, if credible or substantial enough, can be used in support of or against any country as such but in that situation, may be denied by any other country in the council. Some examples are - RIA Novosti (Russian Federation), Xinhua News Agency (People's Republic of China), etc.



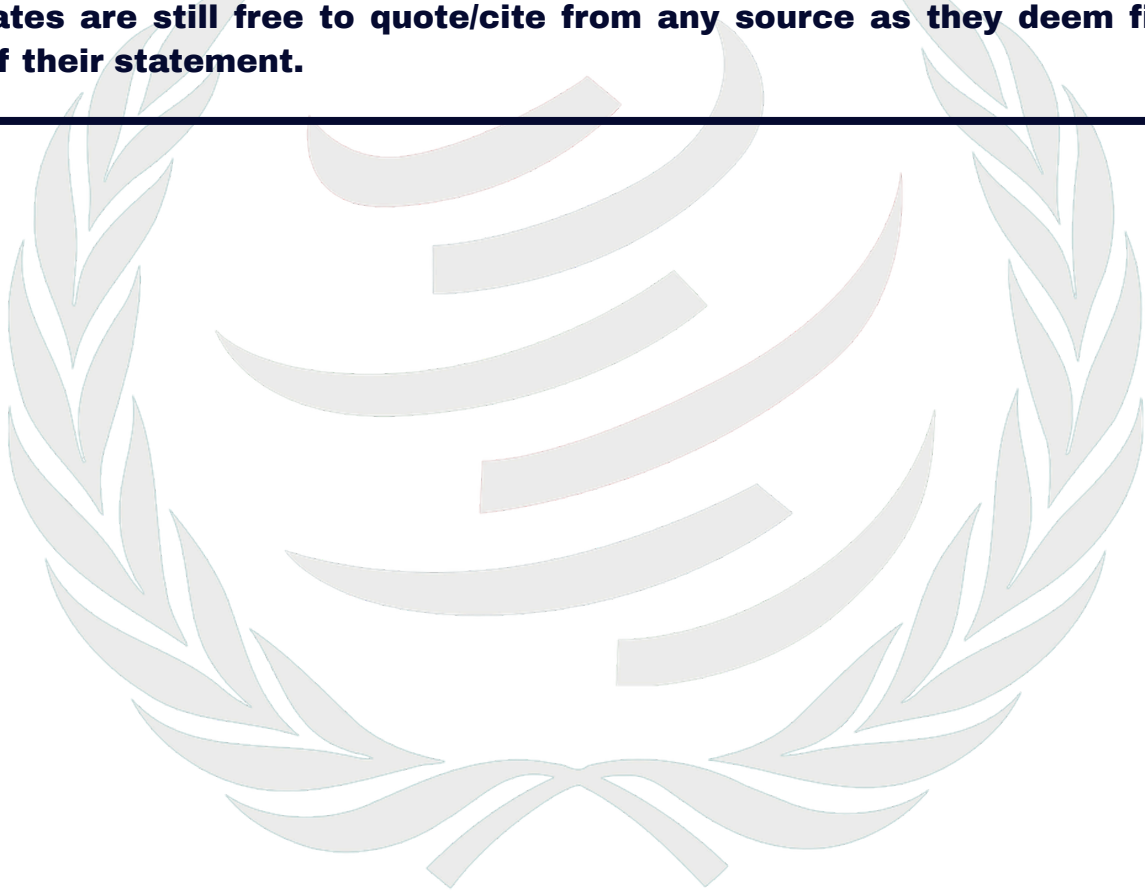
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Please Note:-

Reports from NGOs working with UNESCO, UNICEF and other UN bodies will be accepted. Under no circumstances will sources like Wikipedia, or newspapers like the Guardian, Times of India, etc. be accepted. However, notwithstanding the criteria for acceptance of sources and evidence, delegates are still free to quote/cite from any source as they deem fit as a part of their statement.





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How to Prepare for the Committee

One of the major misconceptions about the concept of MUN's is that you just research from the internet and speak in the committee. However, that's not the only thing you do, you are required to research for the committee and analyse whatever you've studied. When it comes to the term analysis, a lot of people don't know what it means, so for example:

You see someone's mark sheet and see that person has scored 90+ out of 100 in 4 out of 5 subjects, however in the 5th subject, the person has scored just 53 out of 100. The part till here is called your research, this is something you've found out by searching somewhere.

When it comes to analysis, analysis means interpretation, now for example in the above example a good analysis would be finding out that the person if gives more time to the 5th subject rather spending so much time on other subjects, his/her marks in the individual subjects might fall a bit but he/she would improve overall because now that person would be scoring well in 5th subject as well.

On a MUN level, analysis is a very important aspect when it comes to playing the role of a delegate in a committee. Most delegates get confused by the term analysis and are not able to improve the quality of their analysis over time. In very simple words, "Analysis means interpreting the research you have from your perspective". The reason analysis is an important aspect of a MUN is because, without analysing the current research, you can't progress towards development but can only dwell upon the already existing research.

Before that, let's understand what your analysis includes. When you start analysis, you need to keep the following things in mind:

- **Context:** What is the context of your analysis? Basically, what are you analysing? What is it related to?
- **Stakeholders:** Who/What are driving your research and playing a major role? Who are the relevant members to your research?
- **Impact:** What impact will your research have on the agenda? What role will it play on the stakeholders of the research you have regarding the agenda?
- **Scope of Solution Space:** What all solutions can be formulated to tackle the problem?

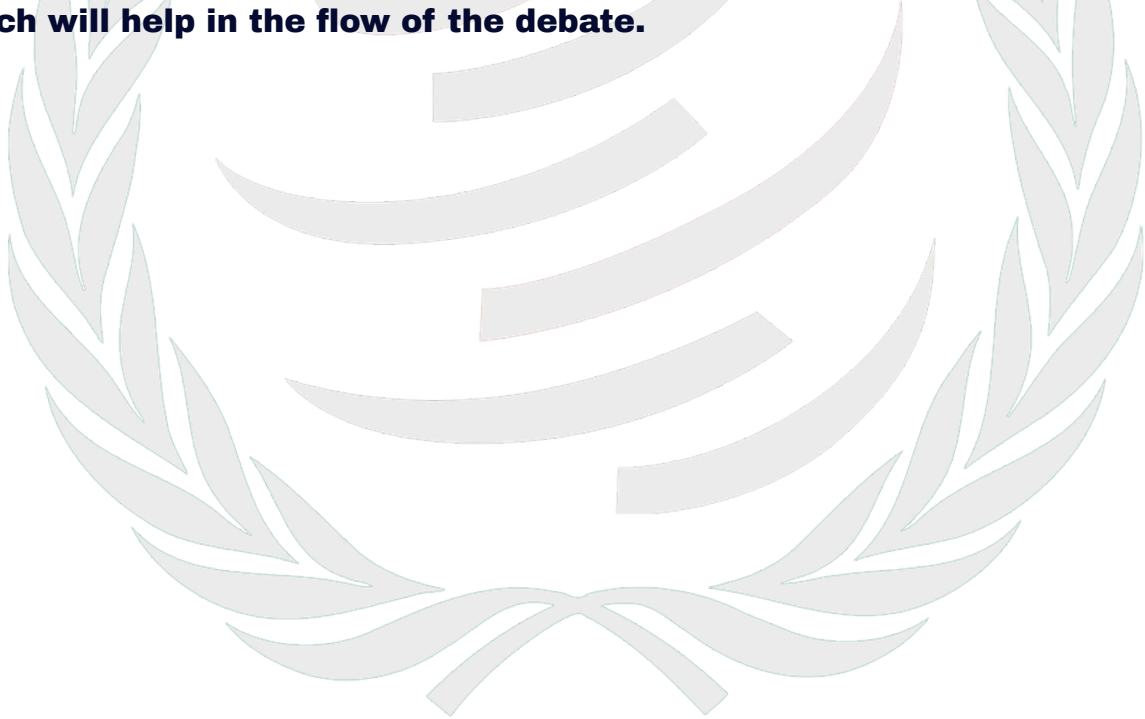


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- **Constraints within solution:** The solutions formulated in the solution space would have a few constraints; what are those? And can they be tackled or is there any way around?
- **Key Insights:** What is the conclusion or key takeaways you have from the analysis you've done regarding your agenda? The above are the key points which are included in the concept named "Analysis". If you are able to find answers to the above points regarding your research, you'll have an easier time going with the research and trying to understand the agenda. In simple language, analysis means to interpret and understand what you've researched and being able to present it as an argument in the committee which will help in the flow of the debate.





UNA-USA Rules of Procedure — Quick Reference

This committee runs on UNA-USA Rules of Procedure in full. What follows is a condensed quick-reference to the flow of debate and the most commonly used motions — it is not a substitute for reading the complete UNA-USA ROP, which delegates should review independently before the conference. The Executive Board's ruling on any procedural question is final.

Flow of a Committee Session

- **Roll Call:** The dais calls the roll; delegates respond "Present" or "Present and Voting" (the latter forfeits the right to abstain on substantive votes).
- **Setting the Agenda:** The committee votes to determine which topic will be debated first, if more than one agenda item is assigned.
- **General Speakers' List (GSL):** The default state of debate. Delegates speak in the order they are added to the list, for a speaking time set by the dais, on the topic broadly.
- **Moderated Caucus:** A structured discussion on a narrower sub-topic, with a total time and per-speaker time set by the motion; the Chair calls on speakers, and there is no yielding.
- **Unmoderated Caucus:** An informal break in formal debate for delegates to negotiate directly, form blocs, and draft working papers/resolutions.
- **Closure of Debate:** Once substantive resolutions are ready, a delegate may move to close debate on the topic, triggering the voting procedure.
- **Common Motions & Points**
 - Motion to open the General
 - Speakers' List
 - Formally begin debate on the topic: Majority
 - Motion for a Moderated Caucus
 - Propose a focused sub-topic discussion with set speaking/total time
 - Motion for an Unmoderated Caucus: Propose informal negotiation time
 - Motion to Introduce a Working Paper/ Draft Resolution
 - Bring a document formally to the floor. Majority (introduction only, not adoption)



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- **Motion for Closure of Debate:** End debate and move to voting procedure by majority
- **Point of Order:** Flag a procedural error at the dais Chair's discretion
- **Point of Personal Privilege:** Raise a personal comfort issue (audibility, room conditions) Chair's discretion
- **Point of Inquiry (POI):** It is a precise, targeted question that exposes a logical gap, an unsupported factual claim, or a legal contradiction in the speaking delegate's argument. Its power comes entirely from precision and brevity.
- **Points of Order:** This committee limits Points of Order to two situations: questioning a Draft Resolution once it is on the floor, and flagging a procedural mistake directly to the Executive Board.
- **Voting Procedure:** Once debate is closed, the committee moves into Voting Procedure, during which the room is sealed (no delegates may enter or exit) and no further speeches are permitted except explanations of vote where allowed by the dais. Amendments are voted upon first, followed by the Draft Resolution(s) in the order they were introduced. Resolutions are typically passed by simple majority unless the dais specifies otherwise; delegates who answered "Present and Voting" at roll call may not abstain.

Reminder:-

This is a no-device committee running UNA-USA procedure — every motion, point, and document referenced above must be handled exactly as UNA-USA prescribes. Delegates unclear on any procedural mechanic should raise a Point of Parliamentary Inquiry rather than guess.



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Origins of the World Trade Organization (WTO)

The institutional foundations of the World Trade Organization (WTO) lie in the post-World War II global effort to reconstruct international economic governance and prevent the severe economic protectionism that had exacerbated the Great Depression. At the Bretton Woods Conference in 1944, international leaders intended to create three pillars for global governance: the International Monetary Fund, the World Bank, and the International Trade Organization (ITO). Although fifty-three nations drafted the Havana Charter in 1948 to establish the ITO, the organization failed to materialize after the United States Congress refused to ratify the agreement, citing concerns over infringements on domestic economic sovereignty.

In the absence of a permanent international trade organization, nations relied on the General Agreement on Tariffs and Trade (GATT), signed in 1947 by twenty-three founding countries as a provisional, temporary legal treaty. Over nearly five decades, GATT operated without a formal institutional headquarters or permanent status, successfully lowering industrial tariffs across eight successive negotiating rounds. However, GATT developed significant structural weaknesses over time. Its regulatory framework was strictly limited to physical merchandise trade, entirely excluding modern economic sectors such as services, cross-border investment, and intellectual property protection. Additionally, GATT permitted voluntary plurilateral codes that fragmented trade obligations and lacked a binding judicial mechanism, as dispute settlement required total consensus among members, effectively allowing defendant nations to block adverse legal rulings.

To overcome these institutional vulnerabilities, 123 participating nations launched the Uruguay Round in 1986, initiating eight years of comprehensive trade negotiations aimed at modernizing international commercial law. The Uruguay Round culminated in April 1994 with the signing of the Marrakesh Agreement in Morocco, which formally established the World Trade Organization as a permanent, fully autonomous international body headquartered in Geneva, Switzerland. Coming into force on January 1, 1995, the WTO absorbed GATT 1947 into an expanded regulatory architecture governed by a "single undertaking" principle, requiring member states to accept the complete body of WTO agreements, including new governance over cross-border services (GATS), trade-related intellectual property rights (TRIPS), and investment measures (TRIMS).



Mandate of the World Trade Organization

The primary mandate of the World Trade Organization is to provide the legal, institutional, and operational framework required to ensure that global trade flows smoothly, predictably, and freely across international borders. This overarching statutory purpose is implemented through five core pillars that govern state behavior and maintain market stability worldwide.

First, the WTO is mandated to administer, implement, and monitor the covered multilateral trade agreements that form the legal foundation of global commerce. In executing this responsibility, the WTO enforces core statutory principles, most notably Most-Favoured-Nation (MFN) treatment, which strictly prohibits discrimination between foreign trading partners, and National Treatment, which requires imported products and services to receive non-discriminatory legal standing compared to domestic equivalents once they enter a domestic market.

Second, the WTO acts as the primary global venue for ongoing multilateral trade negotiations, allowing member nations to negotiate tariff reductions, lower non-tariff barriers, and adapt trade governance to emerging shifts in the global economy. This negotiation mandate is operationalized primarily through biennial Ministerial Conferences—such as the 14th Ministerial Conference (MC14) held in Yaoundé, Cameroon—where trade ministers convene to deliberate on complex issues, including digital trade moratoria, agricultural public stockholding, fisheries subsidies, and global supply chain integration.

Third, the WTO holds a unique mandate to resolve commercial disputes among sovereign states through its Dispute Settlement Body (DSB). Designed to replace political power plays with a legal framework, the DSB operates independent panels to interpret treaty provisions, issue binding judicial rulings, and authorize proportionate retaliatory trade measures if a non-compliant state fails to align its national legislation with WTO obligations.

Fourth, the WTO maintains a systemic monitoring mandate through its Trade Policy Review Mechanism (TPRM), which conducts regular, transparent evaluations of individual member states' domestic economic regulations, state subsidies, and tariff frameworks. This surveillance capability increases market transparency, identifies protectionist measures early, and strengthens supply chain predictability for private commercial enterprises worldwide.



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Fifth, the WTO possesses an explicit development-focused mandate to build trade capacity and technical expertise in developing economies and Least Developed Countries (LDCs). Through embedded Special and Differential Treatment (S&DT) provisions, the WTO mandate grants lower-income states policy flexibilities, extended transition deadlines, and targeted institutional support, ensuring their sustainable integration into global value chains while preserving the domestic fiscal and industrial policy space necessary for national economic development.

What the WTO can do:-	What the WTO can't do:-
• Enforce Binding Treaties: The WTO can hold member states legally accountable for violating signed agreements, operating a formal judicial system through panel reports and appellate reviews. • Authorize Trade Sanctions: If a member country refuses to alter an illegal trade practice after an adverse ruling, the WTO can authorize the complaining country to impose targeted retaliatory tariffs or trade restrictions against the non-compliant state. • Establish Uniform International Trade Standards: The WTO can set baseline harmonized rules governing trade in goods, services, technical barriers to trade (TBT), sanitary and phytosanitary (SPS) measures, and intellectual property rights. • Grant Special Waivers and Exceptions: The WTO can grant temporary policy flexibility or legal waivers to developing countries, permitting them specific exemptions or extended transition periods to protect national security, public health, or nascent industries.	• Unilaterally Enforce Rules or Override Sovereignty: The WTO cannot bypass member consensus, enact legislation independently, or compel sovereign states to adopt specific policies without their explicit consent, as it operates entirely as a member-driven body. • Act as a Direct Police or Investigative Force: The WTO cannot directly inspect national borders, confiscate goods, fine state governments directly, or prosecute corporations, individuals, or private commercial actors. • Intervene in Non-Trade Domestic Regulations: The WTO cannot dictate domestic tax policies, environmental laws, labor standards, or national security measures unless those policies create discriminatory, non-transparent, or illegal barriers to international trade. • Compel Consensus in Political or Military Conflicts: The WTO cannot resolve noncommercial geopolitical disputes or impose political solutions on sovereign states outside the narrow framework of covered trade agreements.



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Introduction to the Agenda

The digital trade agenda at the World Trade Organization (WTO) focuses on establishing binding global legal principles for the cross-border exchange of digitally enabled services, electronic data flows, digitized products, and online commercial infrastructure. As physical commercial goods (such as books, physical media, diagnostic tools, and software distribution disks) are increasingly converted into intangible digital transmissions, cross-border digital flows have grown into one of the most vital components of global trade.

The objective of the WTO digital trade agenda is to modernize international trade law to fit the operational reality of a hyper-connected global economy. The agenda covers several core pillars:

- **Customs Treatment of Digital Goods:** Regulating border duties on cross-border data streams and electronic transmissions.
- **Cross-Border Data Mobility:** Setting rules for seamless data flows while addressing national data localization mandates.
- **Commercial Facilitation & Interoperability:** Harmonizing legal standards for electronic contracts, paperless trade logistics, authentication mechanisms, and digital signatures.
- **Protection of Proprietary Technology:** Safeguarding source code, trade secrets, and underlying algorithms from mandatory state disclosure.
- **Preserving Domestic Policy & Fiscal Space:** Ensuring developing and least-developed countries retain regulatory autonomy to build domestic digital capabilities and bridge technological divides.

At the WTO's 14th Ministerial Conference (MC14) in Yaoundé, Cameroon, digital trade emerged as one of the most contentious issues on the multilateral agenda. Discussions shifted from procedural extensions toward a fundamental clash between two global economic priorities: enforcing predictable open-market rules for global technology supply chains, or preserving sovereign fiscal space and industrial policy flexibility for developing economies.



Legal Architecture of the Agenda

The legal architecture governing digital trade within the WTO consists of a hybrid matrix of historical multilateral treaties, temporary ministerial mandates, and modern plurilateral agreements:

- **1998 Work Programme on Electronic Commerce & The Moratorium:** Established at the 2nd Ministerial Conference, this foundational directive tasked WTO councils with examining all trade-related aspects of e-commerce across existing treaties. A primary component of this mandate was the temporary E-Commerce Moratorium, an agreement in which member states pledged not to impose customs duties on electronic transmissions. Periodically extended at subsequent Ministerial Conferences, the moratorium's status has become a major flashpoint in global trade negotiations.
- **GATT 1994 (General Agreement on Tariffs and Trade):** Governs physical goods ordered or facilitated via digital networks (such as cross-border ecommerce fulfillment). GATT provisions regulate physical border procedures, customs valuation, tariff schedules, and non-discriminatory treatment once physical packages cross international borders.
- **GATS (General Agreement on Trade in Services):** Serves as the primary legal foundation for "digitally delivered services" (e.g., cloud computing, financial services, software-as-a-service, and remote consulting). Modern digital communications primarily operate under Mode 1 (Cross-Border Supply) and Mode 2 (Consumption Abroad) of GATS. Digital service flows are governed by members' specific schedule commitments, Most-Favoured-Nation (MFN) obligations, and National Treatment rules.
- **TRIPS (Trade-Related Aspects of Intellectual Property Rights):** Protects foundational intangible assets of the digital economy. TRIPS sets baseline international protection standards for computer software code, algorithms, digital copyrights, technology patents, and commercial trade secrets across member jurisdictions.
- **Plurilateral Joint Statement Initiative (JSI) on E-Commerce:** Because full multilateral consensus stalled under traditional WTO procedures, a coalition of over 80 member nations negotiated a dedicated Plurilateral Agreement on Electronic Commerce. The JSI text establishes shared rules for e-signatures, paperless trade administration, spam protection, open government data, and digital consumer rights, while seeking common ground on data transfers and proprietary source code protection.



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The Core Tensions

Negotiations surrounding the WTO digital trade agenda are driven by three fundamental legal, structural, and economic tensions:

- **Fiscal Space vs. Border Tax Limitations:**

- **The Issue:** The debate over whether to permanently outlaw or permit customs duties on electronic transmissions (such as software, streamed media, and data packets).
- **Developing Nations' Perspective:** Developing economies (led by nations like India and South Africa) point out that as traditional physical goods digitize, border customs revenue from physical imports declines. They argue that restricting tariff mechanisms deprives developing states of traditional fiscal tools needed to generate sovereign revenue.
- **Developed Nations' Perspective:** Advanced economies argue that levying customs duties on invisible, high-speed data flows is technically impractical, introduces severe market friction, and inflates costs for local businesses. They contend that domestic indirect taxes (such as VAT or GST) are more efficient tools for revenue generation.

- **Digital Industrial Policy vs. Free Market Predictability:**

- **Policy Autonomy:** Developing and emerging economies prioritize preserving "policy space" to foster local technological infrastructure, incentivize domestic cloud providers, require local data storage, and protect infant domestic technology firms from foreign market dominance.
- **Market Certainty:** Advanced tech-exporting nations argue that data localization mandates, cross-border data transfer restrictions, and compulsory source code disclosures fragment the global internet, raise regulatory compliance costs for small and medium enterprises (SMEs), and introduce supply chain unpredictability.



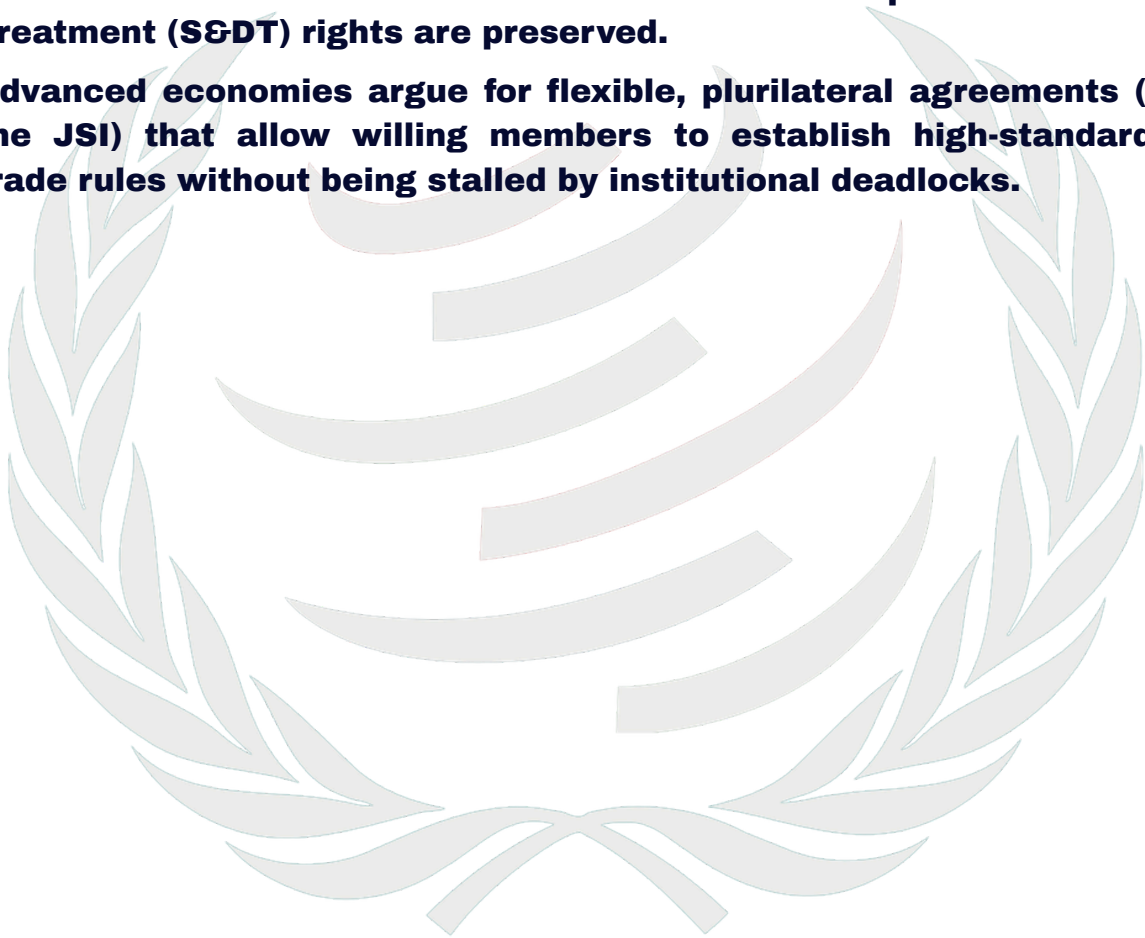
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- **Multilateral Consensus vs. Plurilateral Flexibility:**

- **Systemic Governance:** A structural dispute exists regarding how new digital rules should be integrated into the WTO's legal hierarchy.
- **Developing nations** maintain that trade governance must remain strictly multilateral and consensus-based to ensure that **Special and Differential Treatment (S&DT)** rights are preserved.
- **Advanced economies** argue for flexible, plurilateral agreements (such as the **JSI**) that allow willing members to establish high-standard digital trade rules without being stalled by institutional deadlocks.





The Bloc Dynamics

Positions across the WTO membership are shaped by distinct geopolitical and economic interests:

- **The Pro-Open Digital Trade Bloc (US, EU, UK, CPTPP Members):**
 - **Core Strategy:** Focuses on establishing permanent, legally binding global commitments that prohibit customs duties on electronic transmissions, guarantee free cross-border data mobility, and outlaw mandatory data localization and forced source code disclosures.
 - **WTO Priorities:** Pushes to integrate plurilateral initiatives like the JSI on ECommerce directly into the formal WTO legal framework to ensure market stability and lower operational barriers for global technology supply chains.
- **The Sovereignty and Policy Space Bloc (India, South Africa, Select African & Developing Nations):**
 - **Core Strategy:** Opposes permanent bans on digital tariffs, placing primary emphasis on national technological sovereignty, domestic digital industrial development, local capacity building, and sovereign fiscal independence.
 - **WTO Priorities:** Insists on upholding the traditional, consensus-based multilateral negotiating process. This bloc resists incorporating non-consensus plurilateral agreements into the main WTO treaty structure and advocates for legally binding Special and Differential Treatment (S&DT) flexibilities.
- **The Strategic Regulatory Model Bloc (China and Select Emerging Market Participants):**
 - **Core Strategy:** Actively engages in plurilateral digital trade negotiations (including the JSI) to help shape e-commerce facilitation rules while preserving robust domestic regulatory flexibilities.
 - **WTO Priorities:** Supports operational rules that facilitate digital trade (e.g., paperless trade, e-signatures, e-invoicing, and consumer protection), while seeking broad-based exceptions for national security, public policy, and cybersecurity governance to maintain state oversight over domestic data infrastructure and online platforms.



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Questions a Resolution Must Answer

A successful resolution passed by this committee must directly answer the following questions:

- **Tariffs and Fiscal Mechanisms**

- **Status of Electronic Transmissions:** Should the WTO establish a new, modernized E-commerce Moratorium, allow members full sovereign authority to apply border tariffs on digital flows, or establish a transitional, phased framework?
- **Alternative Revenue Models:** How can the WTO assist developing economies in building efficient internal indirect tax systems (e.g., VAT/GST or targeted digital services frameworks) to replace potential border customs losses without disrupting digital trade?

- **Digital Industrial Policy and Technological Sovereignty**

- **Regulatory Autonomy vs. Market Barriers:** Where should the legal line be drawn between legitimate domestic digital industrial policy (e.g., incentivizing local cloud capacity, protecting infant tech firms) and protectionist trade barriers?
- **Data Mobility and Localization:** Under what specific criteria may member states enforce data localization or restrict cross-border data transfers for national security, privacy, or economic development reasons without violating GATS commitments?

- **Institutional Governance and Inclusion**

- **Integrating Plurilateral Frameworks:** How should the WTO legally integrate plurilateral agreements—such as the Joint Statement Initiative (JSI) E-Commerce Agreement—into the formal multilateral architecture without undermining consensus-based decision-making or marginalizing non-signatories?
- **Capacity Building and S&DT:** What concrete, legally binding Special and Differential Treatment (S&DT) provisions, technical assistance packages, and infrastructure financing mechanisms will be provided to LDCs and developing nations to bridge the digital divide?



Bibliography & Reference Materials

Primary WTO Legal Instruments & Treaties

- **Marrakesh Agreement Establishing the World Trade Organization (1994).** 1867 U.N.T.S. 154. Foundational treaty establishing the WTO, its institutional structure, legal mandate, and decision-making mechanisms.
- **General Agreement on Tariffs and Trade (GATT 1994).** 55 U.N.T.S. 194. Governs trade in goods, non-discrimination principles (Most-Favoured-Nation under Article I and National Treatment under Article III), and customs valuation rules.
- **General Agreement on Trade in Services (GATS).** 1869 U.N.T.S. 183. Establishes legal frameworks governing cross-border service supply, specifically Mode 1 (Cross-Border Supply) and Mode 2 (Consumption Abroad) relevant to digital service delivery.
- **Agreement on Trade-Related Aspects of Intellectual Property Rights (TRIPS).** 1869 U.N.T.S. 299. Sets international legal protection standards for computer software code, algorithms, patents, digital copyrights, and commercial trade secrets.
- **WTO Ministerial Conference Decision on the Work Programme on Electronic Commerce (1998).** WT/L/274. Established the initial mandate to examine trade-related e-commerce issues and introduced the temporary E-Commerce Moratorium on customs duties for electronic transmissions.

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IOIT MUN'26 AISSMS IOIT, Pune



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