

# MC13: E-commerce

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## In focus

Cessation of moratorium on applying tariffs to digital trade

Proposals for regulation to cross-border data flows, location of computing facilities, and source code

Legitimacy of plurilateral agreement making within WTO

## Background

[Tracker links to recent reports](#) regarding WTO consideration of e-commerce

## PHM Comment

Note relevance to taxation

Note relevance to digital trade in health services

## Notes of discussion