

Tariff Policy Challenges for Electronic Transmissions in Indonesia

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JEL Classification:

F13

F47

H2

Received: 17 December 2025

Revised: 05 March 2026

Accepted: 08 March 2026

Available online: April 2026

Published regularly: April 2026

ABSTRACT

Research Originality: This research introduces a novel empirical estimate of potential customs duty revenue from digitally transmitted imports in Indonesia, addressing a gap in digital trade policy research that has been largely filled by conceptual and legal analyses.

Research Objectives: This study aims to operationalize digitally transmitted imports using Harmonized System (HS) codes across five subsectors registered in the Indonesian HS: (1)films/movies, (2)printed matter-books, (3)sound & media, (4)software, and (5)video games.

Research Methods: This study constructs a panel dataset covering the period 2018–2023, using data from the Ministry of Finance and Central Bureau of Statistics. The analysis employs a two-way fixed-effects panel econometric regression model to control for unobserved heterogeneity across subsectors and over time.

Empirical Results: The results indicate a positive relationship between import volume and state revenue from import duties, suggesting that higher import volumes directly contribute to increased fiscal receipts, strengthening the role of import duties.

Implications: These findings highlight the growing fiscal relevance of digitally transmitted trade and suggest that the government should accelerate investment in digital infrastructure and strengthen cyber oversight to support sustainable growth in digital trade.

Keywords:

digital trade; international trade policy; customs duty; harmonized system

How to Cite:

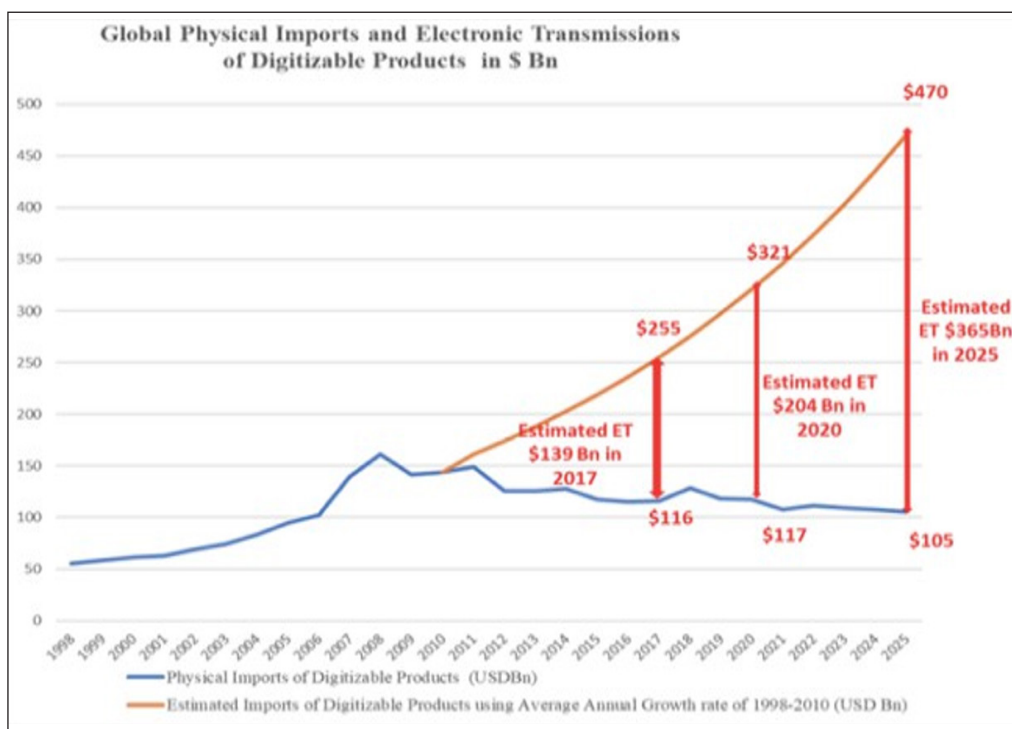
Primacita N. D., & Khoirunurrofik. (2026). Tariff Policy Challenges for Electronic Transmissions in Indonesia. *Signifikan: Jurnal Ilmu Ekonomi*, 15(1), 223-234. <https://doi.org/10.15408/sjie.v15i1.46422>.

INTRODUCTION

The shift from physical to digital products has become a defining feature of modern international trade as data flows and digital technologies reshape cross-border transactions. This transformation poses significant challenges for customs administration and tax policy, which were originally designed for tangible goods with observable border crossings (Meltzer, 2019). This paper examines the implications of digitalization for customs and taxation, reviews relevant literature and policy debates, and provides an empirical assessment of Indonesia's experience with digital goods imports.

Digitally delivered cross-border transactions complicate enforcement, classification, and measurement, creating uncertainty over their fiscal and regulatory impacts. As emphasized in the digital trade measurement literature, distinguishing between digitally ordered and delivered transactions is essential, as reliable statistics are crucial for designing effective, evidence-based policy responses.

Figure 1. The distinction in value between the importation of tangible products and the electronic transmission of digital goods



Source: International Monetary Fund (2023)

As illustrated in Figure 1, the estimated value of digital goods imports in 2017, calculated using an 8 per cent Average Annual Growth Rate (AAGR), was USD 255 billion. In contrast, the physical imports of these digitizable products totaled USD 116 billion. Consequently, the disparity between the estimated import value and the actual physical import value reached USD 139 billion, which can be interpreted as the value of digital goods imported via electronic transmission, a form of trade that is not systematically captured by conventional customs statistics (WTO, 2023). This gap has important policy

implications, as it suggests that a substantial and growing share of cross-border digital trade is excluded from traditional trade measurement frameworks. This condition creates challenges for policymakers because inaccurate or incomplete import data can undermine effective revenue estimation and impede the enforcement of trade and taxation policies, ultimately affecting the government's ability to design and implement appropriate fiscal measures in response to the digitalization of trade.

From a taxation and customs perspective, import duties and tax revenues, particularly Value Added Tax (VAT), serve as key indicators of the potential of digital products. The House of Representatives observed that transactions involving digital products in the music, games, and video categories in Indonesia alone totaled IDR 37 trillion in 2020, far exceeding the government's estimated figure of IDR 880 billion, implying substantial untapped VAT potential. Furthermore, administrative records show that from 2020 to May 2024, 105 registered importers were involved in digital goods imports via electronic transmission, with 1,815 declared documents and a reported import value of USD 775.95 million (Directorate General Customs and Excise, 2024).

These figures indicate that ET-related imports are not merely theoretical. They already exist in measurable form, reinforcing the practical relevance of evaluating customs duty policy options for digitally transmitted goods. At the global level, the debate is closely linked to the WTO Work Programme on Electronic Commerce and the longstanding practice, first adopted in 1998, of not imposing customs duties on electronic transmissions (the WTO moratorium), which has been regularly extended.

This policy has become increasingly contested because it raises both fiscal and development concerns for countries that remain relatively reliant on trade-related revenues. The WTO's own development-oriented discussions emphasize that digital trade can bring meaningful opportunities for developing economies, but also highlight implementation challenges, including regulatory capacity and digital infrastructure constraints that may shape how benefits are distributed. In WTO discussions, dedicated General Council sessions have addressed electronic commerce issues over time, reflecting ongoing uncertainty about its scope, definition, and implications.

Early work raised concerns that tariff-free electronic transmissions could have uneven fiscal implications, potentially affecting developing countries more because of their greater reliance on trade taxes (Andrenelli, 2023). Longstanding policy research also noted that developing countries often lacked the resources and evidence to quantify revenue implications of electronic commerce rules, which limited their bargaining position in multilateral debates. More recent contributions have attempted to estimate the potential tariff-revenue effects of the moratorium and the scope of digitizable products, including studies that highlight potential future revenue trade-offs for developing countries as digitization expands.

Other analyses argue that the full implications of levying customs duties on electronic transmissions remain uncertain and depend heavily on definitional scope, classification practices, and substitution patterns between physical and digital delivery, leading to different

conclusions across studies. This divergence in the literature reinforces the need for country-specific empirical evidence grounded in administrative realities, rather than relying only on global assumptions.

Table 1. Product Classification under HS Subheading 99.01

HS Code	Description of Good	Import Duty
99.01	Software and other digital product transmitted electronically	
9901.10.00	Operation system software	0%
9901.20.00	Application software	0%
9901.30.00	Multimedia (audio, video or audio visual)	0%
9901.40.00	Supporting or driver data, including design for machinery system	0%
9901.90.00	Other software and digital product	0%

Source: Minister of Finance Regulation No.26/2022

Table 1 explains that the basis for determining the five digital goods is the volume of digital goods with the greatest impact on VAT and income tax during a certain period (Directorate General Customs and Excise, 2022). In the classification, it is noted that import duties are imposed on the digital content itself. Software and other digital products transmitted electronically, as mentioned in heading 99.01, are not those that pertain to machines or devices that have been or will be imported. In addition, software and other digital products transmitted electronically that are associated with machines or devices that have been or will be imported are categorized alongside those machines or devices. The subheading 9901.40.00 tariff line covers software that serves as a renewal or update of the aforementioned software for machines or devices that have already been imported (Minister of Finance Regulation No.26, 2022).

According to Hidayat et al. (2023), there are five fundamental reasons for the need to regulate the importation of digital goods transmitted electronically. First, imposing customs duties on electronic transmissions enables customs authorities to monitor cross-border digital flows and generate reliable trade statistics. These data are essential for evidence-based policymaking, particularly in supporting e-commerce infrastructure, retail sector adjustment, and national digital capacity development. Second, the WTO moratorium creates unequal tax treatment between digital and physical goods, as only physical imports are subject to customs duties. The current tax asymmetry, caused by the moratorium on customs duties on electronic transmissions, results in discriminatory impacts on traditional businesses relative to e-commerce, and the imposition of import duties on digital goods could help restore tax neutrality and foster a fairer competitive landscape (Hidayat et al., 2023).

Third, customs duties on digital content can enhance the competitiveness of domestic creative industries and MSMEs, which often compete with large global digital platforms. A well-designed CDET policy can support local value creation and inclusive

industrial development. Fourth, clear customs regulations for digital goods provide regulatory certainty for governments and businesses. Finally, while strengthening risk assessment related to tax evasion, intellectual property violations, and other non-economic risks associated with digital content. Enhanced customs oversight thus contributes to both fiscal sustainability and broader economic security.

One of the most prominent global policy issues arising from this transformation is the World Trade Organization (WTO) moratorium on customs duties on electronic transmissions. The moratorium restricts member countries from imposing import duties on digitally delivered products, effectively narrowing the traditional tariff base. For developing countries, where customs duties remain a significant source of government revenue, this policy has important implications for fiscal sustainability, domestic resource mobilization, and the state's capacity to support inclusive development. Consequently, the debate surrounding customs duties on electronic transmissions (CDET) is not merely a trade policy issue, but also a development concern linked to long-term fiscal resilience.

Despite growing debate on CDET and the WTO moratorium, country-specific empirical evidence quantifying potential customs duty revenue from electronically transmitted digital goods remains scarce, particularly for large developing economies such as Indonesia. This study addresses this gap by using the Indonesia Non-Tariff Measures dataset to construct a 2018–2023 panel for five HS-registered digital goods subsectors and to estimate the relationship between ET-related import volumes and customs duty revenue using a two-way fixed-effects panel regression that controls for subsectoral and temporal heterogeneity.

The novelty of this research lies in translating digitally transmitted imports into an HS-compatible empirical structure and generating a development-relevant, policy-oriented revenue estimate grounded in Indonesian administrative and statistical data. Accordingly, the purpose of this study is to assess the potential revenue implications and policy feasibility of implementing CDET in Indonesia, and to provide empirical evidence to inform ongoing discussions on digital trade governance, fiscal capacity, and the future of the WTO moratorium for developing countries.

METHODS

Digitalization enables innovative cross-border collaboration in goods production and introduces new delivery mechanisms via digital platforms and physical devices (López, 2017). Panel data from the Ministry of Finance, the Central Bank of Indonesia, and the Central Statistics Agency (BPS) are utilized, covering current prices across five digital industry subsectors in Indonesia from 2018 to 2023. The analysis applies an econometric model at a 5 per cent significance level. Following data cleansing, 360 observations are retained five years. The dependent variable in the logarithmic equation is categorical, specifically representing the amount of CDET revenue in Indonesia.

As Indonesia has not yet implemented a CDET-type tax, actual numerical revenue from CDET is unavailable. Consequently, the value is estimated using a proxy approach based on demand-side monthly consumption data from 2018 to 2023. This period captures a significant phase of structural transformation in the digital economy, including the acceleration of cross-border digital trade during and after the COVID-19 pandemic. The selected timeframe also coincides with intensified policy debates regarding the WTO moratorium on electronic transmissions, thereby ensuring policy relevance. Restricting the sample to recent years enhances data consistency and mitigates structural bias associated with earlier periods when digital imports were minimal. The primary independent variable is import volume, defined as the volume of digital goods transmitted electronically. Data are sourced from international trade statistics under HS code 99.01, provided by the Directorate General of Customs and Excise, Ministry of Finance.

Several control variables are incorporated to evaluate the effects of economic and demographic factors within each subsector. These control variables include Foreign exchange reserves (*foreignexchangereserves_idr*), Per capita consumption based on goods and services expenditure (*consumptionpercapita*), Rupiah to USD exchange rate (exchange rate), Consumer Price Index (CPI) capture nominal valuation and inflationary effects, Population aged 15 and over by primary employment in the information and communication sector (working-age population), also Population aged 15 and over who have completed higher education at public or private universities in Indonesia (tertiary education) are included. Tertiary education serves as a proxy for human capital and digital readiness, highlighting the importance of skilled labor in facilitating digital trade. Potential CDET revenue is estimated by multiplying total household consumption expenditure by an 8 per cent CDET rate, as recommended by the AAGR (UNCTAD, 2019). The estimation formula is as follows:

$$\ln CDET_{ijt} = \Sigma(\text{importvolume}_{it} * \text{workingagepopulation}_{it} * \text{consumptionpercapita}_{it} * 12 * 8\%)$$

With the following notes,

$\ln CDET_{ijt}$: The value of potential Goods and Services Tax (GST) revenue in region i in year j and month t , expressed in natural logarithmic form.

importvolume_{it} : The import volume of digital goods transmitted electronically is represented in natural logarithmic form.

$\text{workingagepopulation}_{it}$: People aged 15–64 years who are employed in the Information and Communication sector as their main job.

$\text{consumptionpercapita}_{it}$: The percentage of household per capita expenditure on goods and services categories

12 : Number of months in a year

8% : Average Annual Growth Rate

The regression estimation model used in this study comprises two scenarios, distinguished by the application of lags to the control variables, specifically import volume and foreign exchange reserves. The rationale for Scenario (1) introduces a lag to the import volume variable as a corrective measure against endogeneity, recognizing that the dependent variable already embeds import-related dynamics. By introducing a lag, the model aims to mitigate this issue and ensure that the effects from the previous period are appropriately accounted for. Import volume in one period may influence state revenue in the following period due to administrative procedures, the collection of import duties, and the time required for revenue recording and processing.

In Scenario (2), lags are applied to both the import volume and foreign exchange reserve variables. The use of these lags enables a deeper analysis of how changes in import volumes and foreign exchange reserves affect the dependent variable over time. Foreign exchange reserves available in one period may influence import decisions in the subsequent period, as procurement processes, contracts, and transactions require time to complete (Sukarniati et al., 2023).

Based on the description above, we develop the following regression model to measure the implementation of volume import duties on digital goods through electronic transmission:

$$\ln CDET_{ijt} = \beta_0 + \beta_1 \ln \text{importvolume}_{it} + \beta_2 \ln \text{foreignexchangereserves_IDR} \\ + \beta_3 \text{lexchange_rate}_{it} + \beta_4 \ln \text{CPI}_{it} + \beta_5 \text{tertiaryeducation}_{it} + \lambda_{jt} + \varepsilon_{ijt}$$

$$\ln CDET_{ijt} = \beta_0 + \beta_1 \ln \text{importvolume}_{it} + \beta_2 \ln \text{foreignexchangereserves_IDR}_{it} \\ + \beta_3 \text{lexchange_rate}_{it} + \beta_4 \ln \text{CPI}_{it} + \beta_5 \text{tertiaryeducation}_{it} + \alpha_i + \lambda_{jt} + \varepsilon_{ijt}$$

This equation estimates how CDET revenue responds to changes in trade, macroeconomic, and structural variables, while controlling for unobserved differences across entities and over time. Because most variables are in log form, the coefficients can be interpreted as elasticities (percentage changes), which is especially appropriate for macroeconomic modeling and development analysis and aligns well with this research focus.

RESULTS AND DISCUSSION

The main finding of this study is that digital consumption of imported goods increases state revenue through customs receipts. This result is consistent with the empirical evidence from Bhoosan and Byanjankar (2022), who demonstrate that imposing import tariffs increases tax revenue through customs duties. The prior study highlights the uneven fiscal consequences of tariff-free electronic commerce. Mattoo and Schuknecht (2000) and Susanne (2002) argue that although the overall share of digital trade was initially small in developed economies, developing countries could experience disproportionate revenue losses due to their greater reliance on tariff income. These studies also emphasize that the fiscal impact of the moratorium extends beyond immediate tariff losses, as it interacts with structural shifts from physical to digitally delivered goods. In addition,

Khan (2023) demonstrates that the General Agreement on Trade and Services (GATS) can be implemented and interpreted wisely to comply with principles of security, privacy, and internet openness. However, much of this literature remains conceptual and does not provide country-specific empirical estimates of potential revenue implications in developing economies.

From a broader development finance perspective, empirical studies consistently show that trade taxes play a critical role in supporting government revenue and sustaining imports in developing countries. Basirat et al. (2014) found that rising import volumes contribute positively to government revenue through import-related taxes, while Epaphra (2014) demonstrates that tariff reductions significantly weaken customs revenue performance. In addition, the determinants of import demand and digital trade expansion have been widely examined in the development economics literature. Rising per capita consumption has been shown to stimulate import demand (Jin & Liu, 2000), while foreign exchange reserves and income growth help sustain imports in developing economies (Sultan, 2011; Arize & Osang, 2007).

Exchange rate movements also affect import activities, with currency depreciation often exerting contractionary effects on output and trade in developing and transition economies (Mitchell & Pentecost, 2001; Kandil, 2013). Inflationary pressures, measured by the Consumer Price Index (CPI), further constrain imports by increasing the cost of imported goods (Jamil et al., 2017; Gunawan et al., 2023; Mulyawan & Japlani, 2022). Moreover, improvements in internet penetration and demographic factors such as the working-age population are closely associated with productivity growth and digital adoption, reinforcing technology's role in shaping trade patterns and development outcomes (Koyuncu et al., 2017).

The model identifies import volume as a statistically significant determinant of CDET revenue, supporting the idea that rising digital goods consumption can provide a stable tax base. Including control variables such as foreign exchange reserves, consumer price index, and tertiary education levels shows that macroeconomic and demographic factors influence both the feasibility and scale of potential CDET revenue. Table 2 reports the estimated parameters under two model scenarios. In Scenario (1), import volume is the main determinant of potential CDET revenue, where a one per cent increase in import volume raises CDET revenue by 0.397 per cent and is statistically significant at the one per cent level. This result suggests a structural linkage between digital customs revenue and the scale of cross-border trade.

Foreign exchange reserves are positively and significantly associated with CDET revenue, with a one-unit increase raising revenue by 0.458 per cent, indicating that macroeconomic stability and external liquidity support CDET's digital import capacity and fiscal base. In contrast, the exchange rate shows a negative, though statistically insignificant, effect, suggesting that currency volatility is not a key determinant of digital customs revenue in Indonesia. This result aligns with theoretical and empirical evidence that inflation, proxied by the CPI, dampens import demand

and consequently reduces customs revenue (Mulyawan & Japlani, 2022). Overall, the model demonstrates strong explanatory power with an adjusted R-squared of 0.657, indicating that approximately 65.7 per cent of the variation in CDET revenue is explained by the included variables. This result supports the robustness of the econometric specification. It provides empirical backing for policy discussions on the fiscal implications of lifting the WTO moratorium on electronic transmissions in a developing country.

Table 2. Estimation Result of the Implementation of Import Duties on Digital Goods through Electrical Transmission

Variable		
ln_CDET_8 (dependent variable)	(1)	(2)
ln_importvolume		
l.ln_importvolume	0.397***	0.661***
ln_foreignexchangereserves_idr	(0.061) 0.458*** (0.060)	(0.073)
l.ln_foreignexchangereserves_idr		-0.059** (0.027)
ln_exchange_rate	-5.113 (10.011)	0.358 (11.359)
ln_cpi	-4.380 (3.437)	-1.687 (3.939)
Tertiary education	0.308 (0.446)	1.076** (0.506)
_cons	12.830 (25.835)	-0.965 (29.351)
Observations	360	360
Within R-square	0.6970	0.6080
Adjusted R-square	0.6570	0.5560

*** p<0.01, ** p<0.05, * p<0.1

Source: Author's estimation

In Scenario (2), the model yields a within R-squared of 0.608, indicating that over sixty percent of the observed variation in CDET revenue. Notably, this specification introduces import volume and foreign exchange reserves with a one-period lag, reflecting the hypothesis that shifts in trade activity and macroeconomic conditions may influence digital customs revenue with a lag rather than an immediate effect. The results show that lagged import volume remains positive, suggesting that increases in import activity persistently affect potential CDET revenue in the subsequent period. This finding

reinforces the robustness of import volume as a key determinant of digital customs revenue. In contrast, lagged foreign exchange reserves display a statistically significant negative association at the 5 percent level. This divergence from standard theory indicates short-term adjustment processes, policy interventions, or latent structural characteristics of digital trade that the current model specification fails to capture. A similar departure is observed in the signs of the exchange rate and CPI coefficients, both of which challenge conventional theoretical priors.

These outcomes indicate that while the lagged specification introduces some intertemporal nuance, the interplay between macroeconomic indicators and CDET revenue is likely better than static theoretical models anticipate. This result underscores the need for further methodological refinement, including the integration of additional structural and digital-economy variables to more adequately elucidate the underlying economic mechanisms.

CONCLUSIONS

Based on the results, this study concludes that Indonesia has considerable potential to increase state revenue by implementing Customs Duties on Electronic Transmissions (CDET). The analysis indicates that digitally transmitted imports across five subsectors—films/movies, printed matter (books), sound and media, software, and video games—are statistically significant and positively associated with economic outcomes, supporting Indonesia's position on digital trade governance and discussions to lift the WTO moratorium. Overall, CDET implementation appears feasible and potentially revenue-enhancing, with estimated additional annual revenue of approximately IDR 18.58 billion.

Accordingly, the government is advised to review relevant domestic and international frameworks to guide tariff design, clearly define taxable subjects, and introduce targeted incentives for domestic digital industries. In parallel, investments in digital infrastructure and strengthened coordination with stakeholders are necessary to support effective implementation, along with enhanced cyber oversight to address existing monitoring constraints.

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