



**Ministerial Conference
Thirteenth Session
Abu Dhabi, 26 February-2 March 2024**

WORK PROGRAMME ON ELECTRONIC COMMERCE

MINISTERIAL DECISION

Adopted on 2 March 2024

The *Ministerial Conference* decides as follows:

We agree to continue to re-invigorate the work under the Work Programme on Electronic Commerce, based on the mandate as set out in [WT/L/274](#), and with particular focus on its development dimension, taking into account the economic, financial and development needs of developing and least-developed country Members.

We welcome the constructive engagement in the Dedicated Discussions which included the exchange of experiences and submissions on several e-commerce-related topics and agree to deepen such discussions on e-commerce-related topics as identified by Members building on work from previous Dedicated Discussions. We agree to hold further discussions and examine additional empirical evidence on the scope, definition, and the impact that a moratorium on customs duties on electronic transmissions might have on development, and how to level the playing field for developing and least-developed country Members to advance their digital industrialization.

We take note of the workshop held under the Work Programme with different intergovernmental organizations. In that regard, we call for continued collaboration with them. We agree to engage on the main trade-related challenges faced by developing and least-developed country Members in the development of their digital economy, including the need for training and technical assistance, and, as a priority, identify gaps in support of addressing the digital divide, including for micro, small and medium-sized enterprises to realize the potential of the digital economy.

We instruct the General Council to hold periodic reviews on the Work Programme, including based on reports that may be submitted by the relevant WTO bodies, with a view to presenting recommendations for action to the next Session of the Ministerial Conference.

We agree to maintain the current practice of not imposing customs duties on electronic transmissions until the 14th Session of the Ministerial Conference or 31 March 2026, whichever is earlier. The moratorium and the Work Programme will expire on that date.
