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**Trade and Development Board
Trade and Development Commission
Intergovernmental Group of Experts
on E-commerce and the Digital Economy
Ninth session
Geneva, 11–13 May 2026
Item 2 of the provisional agenda
Adoption of the agenda and organization of work**

Provisional agenda and annotations

I. Provisional agenda

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4. Working Group on Measuring E-commerce and the Digital Economy.
5. Provisional agenda of the tenth session of the Intergovernmental Group of Experts on E-commerce and the Digital Economy.
6. Adoption of the report of the Intergovernmental Group of Experts on E-commerce and the Digital Economy.

II. Annotations

Item 1

Election of officers

1. The Intergovernmental Group of Experts on E-commerce and the Digital Economy will elect a Chair and a Vice-Chair-cum-Rapporteur.

Item 2

Adoption of the agenda and organization of work

2. The Intergovernmental Group of Experts on E-commerce and the Digital Economy may wish to adopt the provisional agenda contained in chapter I above.



3. It is proposed that the first plenary meeting of the ninth session of the Intergovernmental Group of Experts on E-commerce and the Digital Economy, which will start at 10 a.m. on Monday, 11 May 2026, should be devoted to procedural matters (items 1 and 2 of the provisional agenda) and introductory statements. The closing plenary meeting, on Wednesday, 13 May 2026, will be devoted to the adoption of the report and the provisional agenda of the tenth session of the Intergovernmental Group of Experts. In view of the short duration of the session, the Vice-Chair-cum-Rapporteur will be authorized to complete the final report after closure of the session.

4. The remaining meetings, from 11 May (after the election of officers and general statements) to the morning of 13 May, can be devoted to substantive items 3 and 4 of the provisional agenda.

Documentation

TD/B/C.I/EDE/9/1 Provisional agenda and annotations

Item 3

Strengthening fiscal revenues in developing countries in the context of e-commerce and digital trade

5. The Trade and Development Board decided, at its seventy-second session, that the focus of the ninth session of the Intergovernmental Group of Experts on E-commerce and the Digital Economy should be strengthening fiscal revenues in developing countries in the context of electronic commerce (e-commerce) and digital trade.

6. The link between taxation and digitalization has become a critical policy issue, with the digital economy reshaping how goods and services are produced, traded and consumed. With more online transactions, often across borders and through platforms that may not have a physical presence, traditional tax rules do not always apply. This can erode government revenues, distort competition between digital and traditional firms and widen global inequalities. For developing countries in particular, the effective and equitable direct and indirect taxation of e-commerce is essential in order to mobilize domestic resources, ensure a fair tax system and enable participation in the digital economy. Without modern tax frameworks, countries risk losing fiscal space and being excluded from some of the potential benefits of digital transformations.

7. The Trade and Development Board also approved the following questions for discussion at the ninth session of the Intergovernmental Group of Experts:

(a) What challenges and opportunities in relation to revenue are the digital economy, e-commerce and digital trade presenting for policymakers and tax administrations?

(b) How can digital solutions be leveraged to improve the collection of fiscal revenue?

(c) What are good practices for involving e-commerce platforms on the use of indirect taxation of e-commerce?

(d) How can the international community strengthen the readiness of developing countries to use taxation in the area of e-commerce and digital trade?

Documentation

TD/B/C.I/EDE/9/2 Strengthening fiscal revenues in developing countries in the context of e-commerce and digital trade

Item 4**Working Group on Measuring E-commerce and the Digital Economy**

8. At its eighth session, in May 2025, the Intergovernmental Group of Experts on E-commerce and the Digital Economy agreed that the Working Group on Measuring E-commerce and the Digital Economy should discuss progress in measuring e-commerce and digital economy work by relevant international organizations; measuring the value of e-commerce; updating the core indicators on information and communications technology (ICT) use by businesses and on the ICT sector; and building capacities for measuring e-commerce and the digital economy.

9. The above issues were discussed at the sixth meeting of the Working Group, held on 4 and 5 December 2025. A Chair's summary of these discussions is presented to the Intergovernmental Group of Experts on E-commerce and the Digital Economy at its ninth session.

10. The Intergovernmental Group of Experts is invited to take note of the Chair's summary of the sixth meeting of the Working Group on Measuring E-commerce and the Digital Economy and to decide on the topics for its seventh meeting, as proposed in the Chair's summary.

Documentation

TD/B/C.I/EDE/9/3

Chair's summary of the sixth meeting of the Working Group on Measuring E-commerce and the Digital Economy

Item 5**Provisional agenda of the tenth session of the Intergovernmental Group of Experts on E-commerce and the Digital Economy**

11. Acting in its capacity as the preparatory body for the tenth session, the Intergovernmental Group of Experts on E-commerce and the Digital Economy is expected to agree on the provisional agenda for the next session of the meeting, which should come out of the discussions under agenda items 3 and 4.

Item 6**Adoption of the report of the Intergovernmental Group of Experts on E-commerce and the Digital Economy**

12. The Intergovernmental Group of Experts will adopt its report to the Trade and Development Board.

Experts are requested to submit written contributions related to agenda item 3 to the UNCTAD secretariat as soon as possible to ecde@unctad.org. For further information, please contact Scarlett Fondeur (scarlett.fondeur.gil@unctad.org), Digital Economy Policy Research Section, E-commerce and the Digital Economy Branch, Division on Technology and Logistics.