

Note on the discussion of the “Tax consequences of the digitalized economy — issues of relevance for developing countries” during the sixteenth s

d!rin\$ the s!(se#!ent dis !ssion ' as the extent to 'hi h tax treaties o!ld pre"ent the appli ation of ertain types of taxes that 'o!ld onstit!te s! h 2interim meas!res3