



**Asia-Pacific  
Economic Cooperation**

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**2021/SOM3/CTI/WKSP2/000**

## **Document List**

Submitted by: APEC Secretariat



**Workshop on the Application of Non-  
Discriminatory Internal Taxes to Electronic  
Transmissions  
12 August 2021**

### Document List

Document No.	Title	Session	Submitted By
2021/SOM3/CTI/WKSP2/000	Document List – Workshop on the Application of Non-Discriminatory Internal Taxes to Electronic Transmissions 2021	-	APEC Secretariat
2021/SOM3/CTI/WKSP2/001	Agenda – Workshop on the Application of Non-Discriminatory Internal Taxes to Electronic Transmissions 2021	-	New Zealand
2021/SOM3/CTI/WKSP2/002	OECD Policy Framework for the Application of Value Added Tax (VAT) / Goods and Services Tax (GST), to Internationally Traded Services and Intangibles	1	OECD
2021/SOM3/CTI/WKSP2/003	New Zealand's Goods and Services Tax (GST) on Imported Remote Services	2	New Zealand
2021/SOM3/CTI/WKSP2/004	Experience of Applying Retail Sales Taxes in the Digital World	3	United States
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