Submission to the UN CSTD Working Group on Data Governance

Track 4: Facilitation of Safe, Secure, and Trusted Data Flows, Including Cross-Border Data Flows

25 August 2025

IT for Change

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This input has been prepared by Anita Gurumurthy (member of the UN CSTD Working Group on Data Governance and Executive Director of IT for Change) with research support from team members Amoha Sharma, Merrin Muhammed Ashraf, Nandini Chami, and Shobhit S.

The below submission includes answers to select questions shared by the co-facilitators for this track. Question numbers are indicated as per the numbers in the online submission form. Responses are followed by a list of relevant readings/resources on considerations for safe, secure, and trusted data flows, including cross-border data flows.

Q6. What domestic, regional and international measures currently support cross-border data flows?

Most domestic, regional, and international measures currently in place to support cross-border data flows (CBDFs) have been designed to enable global market expansion of dominant digital services corporations.[1] They are mainly focused on freeing global data flows from the standpoint of lowering costs of doing business in different markets and expanding international trade, without adequate attention to the distributional effects of such free data flows, thereby overlooking a critical aspect of impacts on development.[2]

At the international level, the Joint Statement Initiative (JSI) on e-commerce—a plurilateral agreement among 91 WTO members, led by Japan, Australia, and Singapore—requires member state parties to put in place legal instruments for prioritizing single window data exchanges, and commit to eventually furthering cross-jurisdictional compatibility in personal data protection legislation (through its soft obligations).[3]

[1] Shamel Azmeh, Christopher Foster, Jaime Echavarri, The International Trade Regime and the Quest for Free Digital Trade, 2019, https://academic.oup.com/isr/article/22/3/671/5564378; Minako Morita-Jaeger, Ingo Borchert, James Bacchus and Javier Ruiz, Interoperability of Data Governance Regimes: Challenges for Digital Trade Policy, 2024, https://citp.ac.uk/publications/interoperability-of-data-governance-regimes-challenges-for-digital-trade-policy

[2] UNCTAD Digital Economy Report, 2021, https://unctad.org/system/files/official-document/der2021_en.pdf

[3] Joint Statement Initiative on Electronic Commerce, NF/ECOM/87, WTO, 2024, https://docs.wto.org/dol2fe/Pages/SS/directdoc.aspx?filename=q:/INF/ECOM/87.pdf&Open=True

The JSI originally also included proposals requiring liberalized CBDFs and prohibiting data localization, though these have been currently "parked" following the United States' withdrawal of support.[4] Similar provisions are present in regional and plurilateral FTAs as well.[5]

For example, the United States-Mexico-Canada Agreement (USMCA),[6] the Digital Economy Partnership Agreement (DEPA),[7] and the US-Japan Digital Trade Agreement (USJDTA) mandate liberalization of cross-border data flows through instituting explicit prohibition of data localization on state parties and restricting other components of their right to regulate data markets—notably, preventing them from requiring public scrutiny of algorithms and source code, or according "less favorable treatment" to a foreign player's digital products. More recently, the US-Indonesia Agreement on Reciprocal Trade reportedly includes commitments by both parties to "provide certainty" to mutual cross-border data transfers.[8]

Such provisions, which seek to enable the operation of a frictionless global single market of digital services, will only benefit those countries with well-developed domestic digital economic sectors, and even within these countries, benefits will accrue to those "sectors and to people that are already privileged in terms of international market access or skills".[9] This will exacerbate global inequality within and between countries in the current status quo where most developed countries are exporters of raw data and consumers of high-end digital services, confining them permanently to the low value segments of the global digital economy.[10]

To move forward from this situation, and in order to ensure the governance of cross-border data flows promotes equitable development, we need the following shifts in policy frameworks at the international and national levels:

- At the international level, we need an integrated regime for cross-border data flows that simultaneously responds to its economic dimensions and non-economic dimensions of shaping data flows in a manner that facilitates the realization of human rights and structural justice in the global economy. The principle of sovereign equality of all states offers a normative anchor, implying that all states have the right to participate in global data governance on an equal footing and jointly formulate international rules. This also entails that all states should have the capacity to use data resources for local economic and social development, and to regulate CBDFs in their strategic interests by evolving national-level legislation and economic policy roadmaps. For example, the African Union's Data Policy Framework stresses collective ownership over data, developmental use of digital resources, and public-interest regulation of CBDFs in accordance with the different

[4] E-Commerce, 13th Ministerial Conference Briefing Note, WTO, 2024, https://www.wto.org/english/thewto_e/minist_e/mc13_e/briefing_notes_e/ecommerce_e.htm

[5] Daniel Rangel, Jai Vipra and Lori Wallach, The Digital Trade Data Heist: Trade Agreement Limits on Data Transfer and Storage Regulation Could Undercut Data Governance, 2025 https://rethinktrade.org/wp-content/uploads/2025/05/Digital_Heist_report_updated.pdf.

[6] US-Mexico-Canada Agreement, 2020, https://ustr.gov/trade-agreements/free-trade-agreements/united-states-mexico-canada-agreement

[7] Digital Economy Partnership Agreement, https://www.mtigov..sg/Trade/Digital-Economy-Agreements/The-Digital-Economy-Partnership-Agreement

[8] Fact Sheet: The United States and Indonesia Reach Historic Trade Deal, The White House, 2025, https://www.whitehouse.gov/fact-sheets/2025/07/fact-sheet-the-united-states-and-indonesia-reach-historic-trade-deal/

[9] UNCTAD Digital Economy Report, 2021, https://unctad.org/system/files/official-document/der2021_en.pdf

[10] UNCTAD Digital Economy Report, 2021, https://unctad.org/system/files/official-document/der2021_en.pdf

levels of digital readiness, data maturity, and regulatory environments of states.[11] Similarly, domestic digital regulations and policies in countries such as India,[12] Brazil,[13] Rwanda,[14] and Indonesia[15] highlight the need to treat data as a strategic resource, experimenting with sectoral localization and public-interest governance models.[16]

- The regulation of CBDFs should not be a trade policy issue, and selective aspects of such regulation cannot be negotiated through trade agreements, which prioritize profit imperatives over human rights values[17] and are prone to industry capture.[18] Trade policy cannot be allowed to take away the policy space of developing countries to evolve nuanced positions on cross-border transfers of their data resources, after calibrating considerations of human rights of citizens, recognition of collective rights in data resources, national security, and retention of competitive advantage of domestic digital industry and other digitalizing sectors of the economy.[19]

[11] African Union Data Policy Framework
https://au.int/sites/default/files/documents/42078-doc-DATA-POLICY-FRAMEWORKS-2024-ENG-V2.pdf

[12] Rishab Bailey and Smriti Parsheera, Data Localisation in India: Questioning the Means and Ends, 2019, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3356617; Rishab Bailey, Shobhit S. and Sadhana Sanjay, Analyzing the India-UK FTA: Is India Giving Up Its 'Digital Sovereignty' Dream?, 2025, https://www.medianama.com/2025/06/223-india-uk-fta-digital-sovereignty/.

[13] Pablo Trigo Kramcsák, Personal Data Protection and Data Transfer Regulation in Brazil, 2023, https://brusselsprivacyhub.com/wp-content/uploads/2024/02/Personal-Data-Protection-in-Brazil.pdf

[14] Ciara Staunton, Aliki Edgcumbe, Lukman Abdulrauf, Amy Gooden, Paul Ogendi, Donrich Thaldar, Cross-border data sharing for research in Africa: an analysis of the data protection and research ethics requirements in 12 jurisdictions, 2025, https://academic.oup.com/jlb/article/12/1/lsaf002/8086854?login=false

[15] Jacqueline Hicks, A 'data realm' for the Global South? Evidence from Indonesia, 2021, https://www.tandfonline.com/doi/abs/10.1080/01436597.2021.1901570.

[16] Interestingly, restrictions on CBDFs have been proposed/imposed by the US as well.
"...it is increasingly clear that data- exploiting industry imperatives undercut protections for citizens, governments, and smaller businesses. The U.S. government is beginning to take action to address these threats..... Each of these U.S. policies fundamentally conflicts with the very notion that binding international rules should prohibit the regulation of cross-border data flows or data storage locations."
Daniel Rangel, Jai Vipra and Lori Wallach, The Digital Trade Data Heist: Trade Agreement Limits on Data Transfer and Storage Regulation Could Undercut Data Governance, 2025

https://rethinktrade.org/wp-content/uploads/2025/05/Digital_Heist_report_updated.pdf

[17] Kristina Irion, Margot E. Kaminski and Svetlana Yakovleva, Privacy Peg, Trade Hole: Why We (Still) Shouldn't Put Data Privacy in Trade Law, 2023,

https://lawreview.uchicago.edu/online-archive/privacy-peg-trade-hole-why-we-still-shouldnt-put-data-privacy-trade-law

[18] Daniel Rangel, Jai Vipra and Lori Wallach, The Digital Trade Data Heist: Trade Agreement Limits on Data Transfer and Storage Regulation Could Undercut Data Governance, 2025
https://rethinktrade.org/wp-content/uploads/2025/05/Digital_Heist_report_updated.pdf

[19] Anita Gurumurthy, Data flows with equity - but, equity of what? Input to Session on Data for Development 2023-24 Inter-sessional Panel, UNCSTD 6 November 2023,
https://unctad.org/system/files/non-official-document/cstd2023-24_isp_d_p04_AGurumurthy_en.pdf

Q7. What challenges do countries, in particular developing countries, face regarding cross-border data flows?

We reflect on key challenges that developing countries face in leveraging cross-border data flows for development and then move on to indicate some directions to address these.

Challenge 1. Unequal value-capture and one-way data flow

For developing countries, the central challenge is not whether data should flow across borders, but the terms under which data can flow. In the current global configuration of the digital economy, large datasets, compute power, cloud-based infrastructure, and other key resources for building advanced digital infrastructures, including AI systems, are the dominion of Big Tech (headquartered in the Global North).[20]

In this context, CBDFs facilitate the continuous extraction of raw data from developing countries into systems controlled by corporations based in the North, where it is processed into high-value digital intelligence that is then sold back to the originating countries at much higher costs. Developing countries lacking local compute capacity and AI development ecosystems are hence forced to rely on North-based firms for core digital services, replicating a colonial pattern where raw commodities are exported but value-added products and services are imported at higher prices. This creates a one-way flow of value, reinforcing dependency and locking developing economies into subordinate positions in global digital value chains.[21] While developed countries are able to transition to a data economy, developing countries are not in a position to govern data to bring forth the gains of development to their citizenry.[22]

Challenge 2. Expansive Intellectual Property (IP) regimes

The global "data divide" is reinforced by expansive IP regimes, particularly trade secret protections. As the UN Committee for Development Policy notes, IP protection often far exceeds what would be necessary to incentivize innovation.[23] In the case of data resources, the enclosure of the commons by first-mover platform corporations thwarts innovation for the public benefit and reinforces monopolistic innovation trajectories. Data becomes de facto private property, and the benefits of public knowledge essential for innovation are eroded.

Further, the prevailing IP regime limits the transfer of technical capabilities essential to derive data-based intelligence, as algorithmic innovation and its foundational building blocks are enclosed behind expansive trade secrets protection. This restricts the ability of firms in developing countries to build domestic AI capabilities by challenging incumbents. [24]

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[20] Burcu Kilic, AI, Innovation and the Public Good: A New Policy Playbook, 2025, https://www.cigionline.org/publications/ai-innovation-and-the-public-good-a-new-policy-playbook/

[21] Anita Gurumurthy and Nandini Chami, The Global Digital Compact We Need for the People and Planet, 2024, https://itforchange.net/global-digital-compact-we-need-for-people-and-planet

[22] Susan Ariel Aaronson, Data is a development issue, 2019 https://www.cigionline.org/publications/data-development-issue/

[23] UN Committee for Development Policy, Innovation ecosystems for development,structural change and equity, 2024, https://www.un.org/development/desa/dpad/wp-content/uploads/sites/45/CDP-excerpt-2024-1.pdf

[24] Tomasso Fia, Resisting IP Overexpansion: The Case of Trade Secret Protection of Non-Personal Data, 2022, https://link.springer.com/article/10.1007/s40319-022-01204-8; Dev Nathan, Knowledge and global inequality, 2025, https://www.southcentre.int/wp-content/uploads/2025/03/SV283_250228.pdf.]

Last but not least, the current IP regime provides little recognition or protection for knowledge systems grounded in collective or communal ownership, such as those of indigenous peoples,[25] raising huge risks of the cannibalization of the people's data commons in the context of cross-border Generative AI value chains.

Challenge 3. Restrictive trade agreements

Trade agreements, including plurilateral agreements being discussed at the WTO, increasingly include provisions mandating unrestricted CBDFs and banning data localization.[26] These provisions are disproportionately shaped by dominant countries in the digital economy and reflect the market interests of their transnational corporations.

Accepting these provisions, oftentimes, is antithetical to the structural transformation imperatives of the domestic economy for sustainable, long-term development.[27] While framed as facilitating digital trade, such provisions narrow the policy space for developing countries to design data governance regimes suited to their domestic priorities. Once locked into such commitments, countries cannot experiment with selective data liberalization in a few sectors of the economy based on strategic advantage, nor impose local data storage requirements or data sharing obligations on foreign firms entering their domestic digital markets in the larger societal interest.[28]

Challenge 4. Fiscal and taxation constraints

The ability of developing countries to generate revenue from the digital economy, thereby redistributing data value that has been colonized by a few powerful transnational corporations, is constrained by global trade rules and corporate tax practices. The WTO's moratorium on customs duties on electronic transmissions, renewed repeatedly since 1998,[29] has already deprived developing countries of billions of dollars of potential tariff revenues from cross-border digital services. Between 2017 and 2020 alone, losses for developing and least-developed countries are estimated at USD 56 billion.[30] Moreover, multinational technology firms often operate without a physical presence in countries in the Global South, making them difficult to tax under existing

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[25] Anita Gurumurthy, Sadhana Sanjay and Saloni Mishra,

IT for Change's Submission to the Call for Inputs on Indigenous Peoples Right To Data, 2025, https://itforchange.net/it-for-changes-submission-to-call-for-inputs-on-indigenous-peoples-right-to-data

[26] Burcu Kilic, As Global Trade Goes Digital, Trust Becomes Critical, 2024, https://www.cigionline.org/articles/as-global-trade-goes-digital-trust-becomes-critical/

[27] *According to the UN Trade and Development Report (2007): "Although North-South FTAs may bring new trading opportunities and additional FDI to the developing-country partner, this should not be equated with progress in development, Increased trade and FDI are desirable only when they enhance development and structural change. In exchange for better market access, a developing country may be required to give up not only control over FDI but control over government procurement, and may be required to observe stricter rules on intellectual property rights. It may also come under pressure to undertake broader and deeper liberalization of trade in goods and services than has been agreed to under WTO arrangements." UNCTAD economists also deplore that -- "unlike negotiations in a multilateral context -- individual bilateral negotiations create an environment of "competitive liberalization." That is, countries may "feel forced to conclude FTAs for fear of losing competitiveness with other developing countries that enter into FTAs with the same major trading partner."*
https://unctad.org/press-material/developing-countries-face-difficult-choices-their-relations-developed-countries#:~:text=On%20the%20other%20hand%2C%20the,built%20into%20international%20trade%20rules.%22

[28] Civil Society Declaration for UNCTAD XV, 2021, https://cpdcngo.org/wp-content/uploads/2021/10/Civil-Society-Declaration-for-UNCTAD-XV.pdf

[29] WTO extends E-commerce tariff moratorium as broader negotiations continue, 2024, https://www.whitecase.com/insight-alert/wto-extends-e-commerce-tariff-moratorium-broader-negotiations-continue#:~:text=Extending%20the%20moratorium%20on%20imposing,%2C%202026%2C%20whichever%20is%20earlier.

[30] Rashmi Banga, WTO Moratorium on Customs Duties on Electronic Transmissions: How much tariff revenue have developing countries lost, 2022, https://www.southcentre.int/research-paper-157-3-june-2022/

international tax conventions that require a local presence.[31] Additionally, provisions in some trade agreements prohibit the requirement of localization of particular categories of data of national importance, which further impedes local tax authorities from assessing and implementing taxes for economic activities rooted in the extraction of citizens' data.[32]

Challenge 5. Privacy and national security risks arising from illegitimate foreign surveillance

The expansion of cross-border data flows can heighten risks to individual privacy and national data security, particularly when data is stored and processed in jurisdictions with weaker privacy protections or intrusive state surveillance regimes. Once personal or sensitive datasets leave their country of origin, it becomes significantly more difficult for national authorities to enforce domestic privacy laws or ensure adherence to agreed purposes of use.[33] This creates vulnerabilities for individuals—exposing them to identity theft, profiling, or targeted disinformation—and for governments, whose strategic or sensitive datasets may be accessible to foreign intelligence agencies or exploited by private actors.

Suggestions/way forward:

a) Shifting from a "data free flows with trust" to a "data flows with data rights" policy stance

Effective cross-border data governance must go beyond merely enabling the free flow of data with assurances of trust to recognizing and enforcing individual and collective data rights. These must include:

i) the rights to privacy and security of data;
ii) economic rights over data, enabling citizens, communities, and states to generate value from their data; and
iii) collective data rights, including protection against collective harms, as well as benefit-sharing from group, community, and national data sets.[34]

Each of these sets of rights must be applied without any hierarchy, and in recognition of the principle of the indivisibility of rights.

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[31] "...under a tax treaty, for example, countries lose a significant amount of revenue as highly profitable digital companies may not constitute a taxable presence, notwithstanding having significant economic involvement, in a jurisdiction. This is owing to the fundamental requirement under present international tax rules to have a physical presence in order to establish a taxable presence." Taxing the Big Tech giants: A forthcoming solution in the United Nations Tax Convention?, Abdul Muheet Chowdhary et al, 2024, https://botpopuli.net/taxing-the-big-tech-giants-a-forthcoming-solution-in-the-united-nations-tax-convention/

[32] *To effectively implement tax measures and assess the value of commercial activities, tax authorities must have the ability to access firms' data and data-based business models, source codes and the algorithms used to mine and utilize the data. Globally binding rules that restrict source-code sharing can, therefore, undermine taxation of the digital economy and are also premature as developing countries are still formulating their domestic regulatory frameworks on artificial intelligence.* Trading away tax sovereignty? How trade rules shape taxation of the digital economy in Africa, Karishma Banga, 2025, https://academic.oup.com/jiel/article/28/1/43/8092362

[33] Rishab Bailey and Smriti Parsheera, Data Localisation in India: Questioning the Means and Ends, 2018, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3356617

[34] IT for Change, Cross-border 'Data Flow With Data Rights' 2022, https://itforchange.net/cross-border-%E2%80%98data-flow-data-rights%E2%80%99

b) Recognition of the sovereign right of all countries to regulate data flows for strategic advantage

As a corollary to the principle of sovereign equality of all states, developing countries have the right to control data flows for strategic advantage. This can include restrictions on cross-border transfers from the perspective of protecting the rights of data subjects, safeguarding citizenry from the risks of foreign surveillance, ease of data access to support law enforcement, national security, etc.[35]

Developing countries should be enabled to take a capabilities-based approach, i.e., the ability to assess and implement regimes of governance that suit their vision of data economy,[36] to harness the potential of data for development. Freedoms, as connected to equity of capabilities, entails the opportunity and ability to make choices, as well as the absence of punishing costs/freedom from coercive choice.[37] Further, as the growth of an AI ecosystem is dependent on data harnessing, policies that ensure data flows are strategically controlled using local infrastructure[38] gain relevance.

Globally, countries strategically exercise their right to control data flows for different reasons—this control can be put forth through either the requirement of maintaining one copy of personal data domestically (while allowing other copies to flow) or through a stricter requirement of allowing the data to be processed domestically only.[39] Such approaches are in the spirit of digital federalism—integrating subsidiarity (decision-making at the most appropriate governance level) with multi-tiered sovereignty (coordinated action across local, national, and global tiers)—in view of the sovereignty-internationalism paradox, i.e., the need for countries to maintain authority over algorithmic systems while engaging in global cooperation.[40] For example, under the EU AI Act, technical documentation in the case of high-risk AI systems (which includes details of the design specifications of the system, namely the general logic of the AI system and of the algorithms) is required to be provided to the national competent authorities to ensure they have the necessary information to assess legal compliance.[41]

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[35] White Paper of the Committee of Experts on a Data Protection Framework for India, 2017 https://www.lakshmisri.com/Media/Uploads/Documents/White_paper_on_data_protection_in_India.pdf

[36] *"...in the absence of a properly functioning international system of regulations of cross-border data flows that allows maximizing benefits from data, while addressing the risks, in a way that income gains are equitably distributed, the only option for developing countries is to regulate their data flows at the national level."*
UNCTAD Digital Economy Report 2021, Cross border data flows and development: For whom the data flow, https://unctad.org/system/files/official-document/der2021_en.pdf

[37] Anita Gurumurthy, Data flows with equity - but, equity of what? Input to Session on Data for Development 2023-24, Intersessional Panel, UNCSTD https://unctad.org/system/files/non-official-document/cstd2023-24_isp_d_p04_AGurumurthy_en.pdf

[38] *"While some studies have highlighted the economic costs to countries of adopting "data localization" rules (Bauer et al. 2014), it is important to also consider the impact on catching-up rather than a narrow assessment of the direct impact on GDP. Investments in the sector have direct benefits to the economy in terms of FDI, skilled and relatively highly paid job opportunities, and taxes. But more broadly, developing a data industry is seen as an important part of the development of a digital industry."*
Shamel Azmeh and Christopher Foster, The TPP and the digital trade agenda: Digital industrial policy and Silicon Valley's influence on new trade agreements, 2016, https://www.lse.ac.uk/international-development/Assets/Documents/PDFs/Working-Papers/WP175.pdf

[39] Committee of Experts under the Chairmanship of Justice B.N. Srikrishna, A free and fair digital economy - protecting privacy, empowering Indians, 2018, https://www.thehinducentre.com/resources/article24561547.ece/binary/Data_Protection_Committee_Report-comp

[40] Artur Ishkhanyan, The sovereignty-internationalism paradox in AI governance: digital federalism and global algorithmic control, 2025, https://link.springer.com/article/10.1007/s44163-025-00374-x

[41] Article 11, EU AI Act https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32024R1689#art_11

Further, initiatives rooted in AI localism[42] are on the rise; however, currently, most such actions for localism are concentrated in the Global North.[43] Developing countries may also benefit from localism, given the global data governance deficit that aids data extractivism. Strategic control over data flows could provide the Global South with the necessary tools for localism.

c) Infrastructure development

To ensure the gains from the right to control data flows accrue to developing countries, sovereign tech infrastructure development for the public good is key. This must be aligned with local needs and priorities, and built on local capabilities and resources.[44] For instance, initiatives such as EuroStack have surfaced to bring together tech, governance, and funding for Europe-focused investment.[45] However, a note of caution here would be apt regarding the potential of Big Tech piggybacking upon domestic digital infrastructure developed for the public, and the dangers of subsequent monopolization of the same.[46] Vulnerabilities in national tech infrastructure can also arise on account of geopolitical fissures. To counter such vulnerabilities, diversification and alternative tech stacks are of the essence.[47] Lastly, the EU experience suggests that in order to ensure the benefits of public cloud and data infrastructure accrue to domestic companies rather than foreign service providers/TNCs, it would be necessary to introduce some frictions in data sharing between different actors and also on cross-border data transfers. Only then can such public digital investment in tech stacks benefit the citizenry and local economic innovation.[48]

d) Fiscal measures to redistribute data value

Digital Services Tax (DST) on activities such as online advertising, cloud storage, etc., can generate additional revenue for Global South countries.[49] Tax justice is a vital instrument to recover and redistribute the public value of data and to build domestic digital economy capability. Complementing DST, measures such as taxing intangibles, including aggregated datasets, can help redress current imbalances of data value distribution in the global digital economy.[50] Examples include Washington State's 2017 proposal to tax the sale of residents' personal data.[51]

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[42] *"AI Localism, a term coined by Stefaan Verhulst and Mona Sloane, refers to the actions taken by local decision-makers to address the use of AI within a city or community..",* https://ailocalism.org/

[43] https://list.ailocalism.org/

[44] Burcu Kilic, AI, innovation and the public good: A new policy playbook, 2025, https://www.cigionline.org/static/documents/no._318Kilic_gH6nWFI.pdf

[45] Eurostack:Building Europe's digital future, https://euro-stack.eu/a-pitch-paper/

[46] See Alkesh Kumar Sharma, Google Pay and PhonePe control over 85% of all UPI transactions in India, 2024, https://government.economictimes.indiatimes.com/blog/upi-ecosystem-in-india-needs-market-caps-to-prevent-monopolies-promote-healthy-competition/114552148#:~:text=Implementation%20of%20Market%20Caps&text=This%20strategic%20move%20aims%20to,at%20different%20stages%20of%20development.

[47] Alejandra Caraballo, International civil society's tech stack is in extreme danger, 2025, https://www.thedissident.news/international-civil-societys-tech-stack-is-in-extreme-danger/

[48] Ramya Chandrashekhar, Datafication, Power, and Publics in India's National Digital Health Ecosystem, 2024, https://repository.nls.ac.in/cgi/viewcontent.cgi?article=1342&context=slr

[49] Abdul Muheet Chowdhary, Kolawole Omole and Anne Wanyagathi Maina, Taxing the Big Tech giants: A forthcoming solution in the United Nations Tax Convention?, 2024, https://botpopuli.net/taxing-the-big-tech-giants-a-forthcoming-solution-in-the-united-nations-tax-convention/

[50] Daniel Rangel, Jai Vipra and Lori Wallach, The Digital Trade Data Heist: Trade Agreement Limits on Data Transfer and Storage Regulation Could Undercut Data Governance, 2025 https://rethinktrade.org/wp-content/uploads/2025/05/Digital_Heist_report_updated.pdf

[51] Ibid.