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By email to: [taxreport2023@un.org](mailto:taxreport2023@un.org)

Financing for Sustainable Development Office  
UNDESA  
United Nations  
760 United Nations Plaza, Manhattan, New York City, New York, USA

Dear Messrs. and Mesdames,

### **Ideas for Effective Use of Limited Resources and Leveraging the United Nations' Natural Advantages**

I am grateful for this opportunity to provide inputs to inform the preparation of the Secretary-General's report requested in the General Assembly resolution on the "Promotion of inclusive and effective tax cooperation at the United Nations." As an international tax practitioner and educator, I applaud the efforts of the United Nations in advancing international taxation and am heartened by the desire by the United Nations to do more.

#### **Giving Voice to the Under-Represented**

A critical role that the United Nations has been playing and should continue to play is to give voice to the under-represented, be they regions, countries, institutions, or points of views, particularly those views that are not heard in the English dominant tax press or that vary from conventional orthodoxy established by a minority of stakeholders.

#### **Strategic Use of Limited Resources**

Recognising the reality of limited resources relative to other multilateral institutions, the United Nations has thus far been wise in husbanding limited resources by engaging with other multilateral institutions in developing international taxation through the Platform for Collaboration on Taxation, convening and leveraging the experts committee to formulate practical and balanced treaty and transfer pricing model language. Expert speakers from the United Nations such as Mr Michael Lennard, have been warmly received at international conferences for bringing objectivity and balance to discussions. These and the other good work of the United Nations should be duly recognised and continue.

Going forward, the United Nations may wish to consider the following.

#### **Leverage the Legitimacy of Broad Representation and Neutrality**

The United Nations has the broadest representation amongst multilateral institutions. This legitimacy naturally enables the United Nations to play a neutral, trusted and inclusive role in international tax development and affairs.

The United Nations can leverage this advantage to

- (a) Provide official translations of international tax rules, conventions and commentaries in the main official United Nations languages beyond English and French. Countries

then have the option of applying or referring to these other official versions when enacting domestic legislation or in their bilateral or multilateral dealings.

- (b) Provide access to expertise and a trusted, neutral forum for resolving international tax interpretation and disputes. For example, the United Nations can provide a pool of international tax experts who can put out advisory papers interpreting uncertain areas in international tax, provide *amicus curie* briefs or expert counsel support to developing countries in competent authority engagements. It can provide a neutral 3<sup>rd</sup> party forum with a ready set of procedural rules for countries to voluntarily agree to submit to mediation, arbitration, or adjudication. This can go some way towards addressing the imbalance in capacity and competent authority resources between member countries and avoid inherent conflict where a body crafts the rules and steers or influences its dispute resolution processes.
- (c) Survey, collate and publicise different perspectives from a broad range of sources (particularly non-English ones), so that countries can review a diversity of views and compare with the others in similar circumstances, thereby helping them form more balanced views when formulating policies and in considering whether to accede to proposed international tax changes.

More generally, globally accepted international consensus and principles established at the United Nations such as the United Nations Sustainability Development Goals (“UNSDG”), Climate Change resolutions can take its rightful place and form part of the deliberations when formulating international tax rules and norms. To this end, apart from sending delegates, the United Nations can work with academics and experts to put out positional papers, statements and guidance in a timely manner that articulate the imperatives and explain the linkages between these consensus principles and the evolving tax rules and norms. Linking taxation to the UNSGD and globally accepted climate objectives also open the possibility of co-opting taxation into the pre-existing collaboration projects between the United Nations and charitable foundations and foreign aid agencies. For instance, assistance to quantify the revenue impact and weigh the relative benefits of various approaches to addressing the challenge of taxing digital economy can be part of developmental assistance that fit readily into a broader capacity development and domestic resource mobilisation for poverty alleviation mandate. Crucially, foreign aid and resource from charitable foundations help overcome the resource constraints of the United Nations.

## **Conclusion**

The United Nations is indispensable in international tax affairs and in recognition of the realities of resource limitation and the political landscape, it is humbly submitted that focus can be on initiatives that play to the United Nations’ natural advantages and in areas where its involvement can be pivotal without expanding significant resources. I thank the United Nations for this opportunity to provide feedback and stand ready to take any questions.

Yours faithfully,  
T Y Sim  
NYU Practice Council member

*The opinions expressed above are mine alone and do not represent that of the Council*