

Amsterdam, 21 September 2021

Comments submitted

By

IBFD Academic

On the UN call for comments - 23rd Session of the Committee of Experts on
International Cooperation in Tax Matters

1. IBFD Academic

Established in 1938, the International Bureau of Fiscal Documentation (IBFD) is an international tax organization with a mission statement to disseminate cross-border tax information, knowledge, and expertise throughout the world. According to its articles of association, the mission of the IBFD is to maintain a knowledge centre providing information about and explanations of international taxation and promoting the study of taxation in general. IBFD is a “pre-eminent independent (non-profit) foundation with the ultimate goal to promote and disseminate the understanding of cross-border taxation at the highest level”. IBFD is composed essentially of two driving forces, namely, the Academic Department and the Knowledge Centre.

IBFD Academic pursues the study of taxation through research fellowships, the publication of scientific books and journals, cooperation with universities and in-house academic activities. It encompasses academic research and publications, relationships with and support to universities, individual researchers and relationships with tax-oriented international and representative organizations such as the EU, OECD, UN, CIAT, IFA and ICC.

The Academic Chairman, Pasquale Pistone, besides the direction and coordination of the academic activities of the entire organization is also, among other affiliations, ex officio: i) member of the Permanent Scientific Committee of the International Fiscal Association (IFA); ii) member of the European Association of Tax Law Professors (EATLP); iii) member of the direction of the International Association of Tax Judges (IATJ).

Besides the Academic Chairman, the members of the IBFD Academic team are: João Nogueira (Deputy Academic Chairman), Joanna Wheeler (Senior Principal), Jan de Goede (External Senior Principal), Craig West (Senior Editor), Betty Andrade (Senior Associate), Carlos Wefte (Senior Associate), Alessandro Turina (Senior Associate), Yolanda Arbon (Project Coordinator), Cristian San Felipe (Project Coordinator), Maro Tyfoxyliou (Project Coordinator) and Dina Justo (Administrative Assistant).

2. IBFD Academic’s suggestions

In our view, priority should be given to any discussion on **taxation of the digital economy**, to provide appropriate comments in a timely matter to the OECD works on Pillar One and Two. This means that items listed on (c.i) and (i) should be treated with priority, including related matters, such as those indicated under (d).

In second place, any tax matters on the **environment** should be part of any study for the next years, considering that environmental issues have become an essential part of the agenda of international organizations, including the OECD, G7, EU, etc. This will cover issues such as those indicated under (f) and (g).

In the third place, it would be important to provide further guidelines and practical examples for the application of the **anti-abuse rules** included in tax treaties.

Fourth, development of simplified standards for the application of the **arm's length standard by developing countries** would allow for strengthening the tax revenue of those countries while decreasing the emerging of tax disputed between multinationals and developing countries.

Finally, discussions on the role of **Taxation for achieving the Sustainable Development Goals**, particularly in light of guaranteeing adequate levels of protection for taxpayers' are of paramount importance, as covered under (b), (h), (j), and (k).

Another important point that is not one of the items listed is the website of the UN Committee of Experts. There is a need for organising all the reports that have been written by experts, in order to make all the useful information easier to find. These reports should be made available in a systematic way where everyone can search them. This is especially important for government officials in less developed countries, who often suffer from a lack of capacity and who stand to benefit most from this information being readily available.

IBFD Academic could help on this matter by putting forward candidates who could set up such a system, in case this is requested by the UN.