



UN Tax Committee

WHAT IS IT?



The Committee of Experts on International Cooperation in Tax Matters is a subsidiary body of the United Nations Economic and Social Council.



The UN Tax Committee is globally recognized for its work in norm and policy shaping and provision of practical guidance in international tax cooperation, which is heavily drawn upon in building country capacities in tax policy and administration for sustainable development.



The Committee comprises 25 members nominated by Governments and appointed by the Secretary-General for a four-year term to serve in their personal capacities as experts.

The membership represents a diversity of tax systems.



The Committee encourages and enjoys broad engagement in its work by Member States' observers and other stakeholders.

FOCUS AREAS



Norms & Policy

Prevent “double (or multiple) taxation” and “non-taxation” by creating tax norms and shaping international tax policy.



Practical Guidance

Generate practical guidance for governments, tax administrations and taxpayers to strengthen tax systems.



International Tax Cooperation

Strengthen international cooperation on domestic and international tax matters to curb aggressive tax avoidance and evasion.



Broaden Tax Base

Assist countries to broaden their tax base.



Building Tax Capacity

Give advice on how the UN can assist countries in building capacity in administering taxes.



Members of the 2021-2025 UN Tax Committee pose for a group photo on the sidelines of its 26th Session in New York. The Committee integrates “Tax & SDGs” in all its work.



SUSTAINABLE DEVELOPMENT

GOALS



Co-Chairs



Liselott Kana
Chile

Former Head, Department of International Taxation, Internal Revenue Service, Chile



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Dir. Gen., Intl. Taxes, Federal Board of Revenue



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Dir., Intl. Tax Div., Tax & Customs Office, Min. of Econ. & Fin.



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Advisor to the Director General, Min. of Economy & Fin.



Ingela Willfors
Sweden

Dir., Tax and Customs Dept., Min. of Fin.



Yan Xiong
China

Deputy Dir. Gen., Int'l Tax Dept., State Tax Admin.



UN Model Tax Convention

Mandated to consider, make recommendations, and provide proposed drafting for the next update of the United Nations Model Double Taxation Convention (the Update) focusing on issues of the most relevance to developing countries. [More](#)

[UN Model Tax Convention](#) [\[English\]](#) [\[Spanish\]](#)

1

Transfer Pricing

Mandated to consider, report on and propose guidance on transfer pricing issues. [More](#)

[UN Transfer Pricing Manual](#) [\[English\]](#) [\[Spanish\]](#) [\[French\]](#)

2

Tax Treaty Negotiation

Mandated to propose updates to the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries. [More](#)

[UN Manual for the Negotiation of Tax Treaties](#) [\[English\]](#)

3

Environmental Tax

Mandated to produce practical guidelines on targeted, additional, and emerging issues in carbon taxation, which are not covered or fully developed in the Handbook on Carbon Taxation for Developing Countries. [More](#)

[UN Handbook on Carbon Taxation](#) [\[English\]](#)

4

Tax, Trade & Investment Agreements

Mandated to identify priority issues where guidance from the Committee may most usefully assist developing countries in differing situations, in particular, on the relationship of tax with investment and trade agreements. [More](#)

5

Tax Transparency

Mandated to address the issue of increasing tax transparency in developing countries by identifying gaps and challenges faced in the implementation of the exchange of information standards, proposing solutions, and advising on technical support. [More](#)

[More](#)

6

Wealth & Solidarity Taxes

Mandated to consider, report on and propose issues for guidance on wealth and solidarity taxes. [More](#)

7

Health Taxes

Mandated to provide guidance on priority issues that may assist developing countries, in particular, on health tax issues; paying particular attention to excise taxes on tobacco, alcohol and sugar-sweetened beverages and report on country practices, policy considerations, and administrative issues. [More](#)

[More](#)

8

Extractive Industries

Mandated to work on tax policy guidelines to curb trade mispricing and undervaluation of resources in extractive industries and issues related to tax incentives and permanent establishment, with the view to minimizing tax losses and contraction of the tax base, and, in collaboration with the Subcommittee on Environmental Taxation, review and reflect on adequate tax policies to assist countries' efforts in transitioning from fossil fuel energy to renewable and environmentally-friendly sources. [More](#)

[UN Handbook for Taxation of the Extractive Industries](#) [\[English\]](#)

9

Digitalized & Globalized Economy

Mandated to identify priority taxation issues related to the digitalized and globalized economy where the Committee may most usefully assist developing countries in differing situations, in particular. [More](#)

[More](#)

10

Indirect Taxation

Mandated to identify priority issues where guidance may assist, in particular, developing countries in differing situations, on taxation issues related to indirect taxation, with an initial focus on VAT/ GST issues. [More](#)

11



Much of the substantive work of the Committee is undertaken all year round by the [Subcommittees and Working Groups](#), many of which are multi-stakeholder and multi-disciplinary.



The Committee works with the active engagement of Member States' observers and experts from international organizations, academia, civil society and the private sector.



Dispute Avoidance and Resolution

Mandated to monitor the developments in the digitalization work; consider any feedback received from the capacity development work; and determine the necessary action. [More](#)

1

Digitalization and Improvement of Tax Administration

Mandated to review the work done in other forums on digitalization of tax administrations, identify existing gaps, consider the possible value add to this work and other means of improving tax administration; and suggest how to carry forward this work. [More](#)

[More](#)

2

What is the relationship between tax and the SDGs?



01

"Our Common Agenda"

["Our Common Agenda"](#)

Report of the Secretary-General highlights a reformed international tax system as key to the achievement of a more just and sustainable world.

Pandemic Recovery

Strong fiscal policies and international tax cooperation are critical to pandemic recovery and to avert a lost decade of sustainable development.

02

03

Multiple Goals

Fiscal policies can help the simultaneous achievement of multiple goals such as reduction of inequalities and promotion of sustainable consumption and production.

Domestic Resources

Tax is a powerful tool for the mobilization and effective use of domestic resources for sustainable development.

04



How does the UN Tax Committee contribute to the SDGs?



01 Multiple issues

Tax collection gives governments the resources necessary for development and poverty alleviation.

By fighting tax avoidance and evasion, countries can raise resources to fight poverty, hunger, and inequality; and finance education programs.

The Committee also seeks to strengthen the role of women in tax policy, e.g., through gender-sensitive capacity development.

Key issue 02

Through its work on health taxes, the Committee contributes to better health outcomes.

3 GOOD HEALTH AND WELL-BEING



03 Multiple issues

Sustainable development means separating economic growth from environmental degradation.

The UN Tax Committee published the [UN Handbook on Carbon Taxation](#) and the [UN Handbook for Taxation of the Extractive Industries](#) to give guidance to developing countries in this area.

Environmental taxes have the dual benefit of raising revenues and shaping behaviour and are, therefore, a powerful and efficient tool for green and sustainable recovery.



Multiple issues 04

The Committee promotes international tax cooperation through inclusive and transparent norm-setting.

It supports developing countries through capacity development initiatives that build the technical know-how of tax administrations for domestic resource mobilization.

The Committee's work also helps to tame double and non-taxation and spur trade and investment.

8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



17 PARTNERSHIPS FOR THE GOALS



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



05 Key issue

By fighting harmful tax evasion and avoidance, the Committee helps in increasing trust in institutions and the rule of law and thus the bond between citizens and their government.

Helps build strong tax administrations by issuing guidance products that help build capacity.



United Nations

Department of
Economic and
Social Affairs



**UN Tax
Committee**

TALK TO US



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