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

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

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

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.

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.

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.
MEMBERSHIP (2021 - 2025)

Co-Chairs

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

Mathew Olusanya Gbonjubola
Nigeria
Director, Tax Policy and Advisory Department, Federal Inland Revenue Service, Nigeria

Members

Muhammad A. Ahmed
Pakistan
Dir. Gen., Intl. Taxes, Federal Board of Revenue

Rasmi Ranjan Das
India
Jt. Sec., Foreign Tax and Tax Rsch. Div., Ctr. Board of Direct Taxes

Youngbloo Lee
Republic of Korea
Dir., Intl. Tax Div., Tax & Customs Office, Min. of Econ. & Fin.

Waziona Ligomeka
Malawi
Dir. Policy Plan & Rsch. Malawi Revenue Authority

Nana Aku Mensah
Ghana
Legal Officer and Competent Authority, Legal Affairs and Int'l Tax, Ghana Revenue Authority

Enrique Bolado Muñoz
Mexico
Dir. Gen., of Intl. Treaties, Min. of Fin. and Public Credit, Mexico

Kapembwa N-Sikombe
Zambia
Prin. Budget Analyst, Domestic & Int'l Tax Unit, Min. of Fin.

Marlene N-Parker
Jamaica
Chf. Tax Counsel Legislation, Treaties & Int'l Tax, Tax Admin., Min. of Fin.

Eamonn O'Dea
Ireland
Ass. Sec.Gen., Revenue in Ireland, Head of Revenue's Int’l Tax Div., The Revenue Commissioners

Oka Pande Putu. K
Indonesia
Ag. Dir., Dir. of State Revenue Policy

Mya Mya Oo
Myanmar
Deputy Dir. Gen., Internal Revenue Dept., Min. of Planning, Fin. and Industry

El Hadramy Oubeid
Mauritania
Sr. Tax Advisor of the Minister of Fin. & Head of National Commission on Tax, Min. of Fin.

Carlos Protto
Argentina
Dir. of Int'l Tax Relations, National Tax Office

Elisângela Rita
Angola
Prog. Officer, Fiscal Policies, 5th Afr. Dev. Community

Aart Roelofsen
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Coordinating Policy Advisor, Int’l Tax Unit, Min. of Fin.

Alexander Smirnov
Russia
Russian Federation
Deputy Dir., Tax Policy Dept., Min. of Fin.

Stephanie Smith
Canada
Sr. Dir., Tax Treaties, Tax Policy Branch, Dept. of Fin.

Trude S. Sønvisen
Norway
Legal Adviser, Individual, Capital Tax and Tax Treaties, Tax Law Dept., Min. of Fin.

José Troya
Ecuador
Tax Manager, Rebellion Law

Mario Visco
Italy
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.
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.
What is the relationship between tax and the SDGs?

01
"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.

02
Pandemic Recovery
Strong fiscal policies and international tax cooperation are critical to pandemic recovery and to avert a lost decade of sustainable development.

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.

04
Domestic Resources
Tax is a powerful tool for the mobilization and effective use of domestic resources for sustainable development.
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.

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

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.

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.

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.