



**United  
Nations**

Department of Economic and Social Affairs  
Sustainable Development

# UN DESA Capacity Development Programme in Tax And Domestic Resource Mobilization

## Facts & Prospects

*(April 2024 – October 2024)*

# Outline

1. Overview & Context

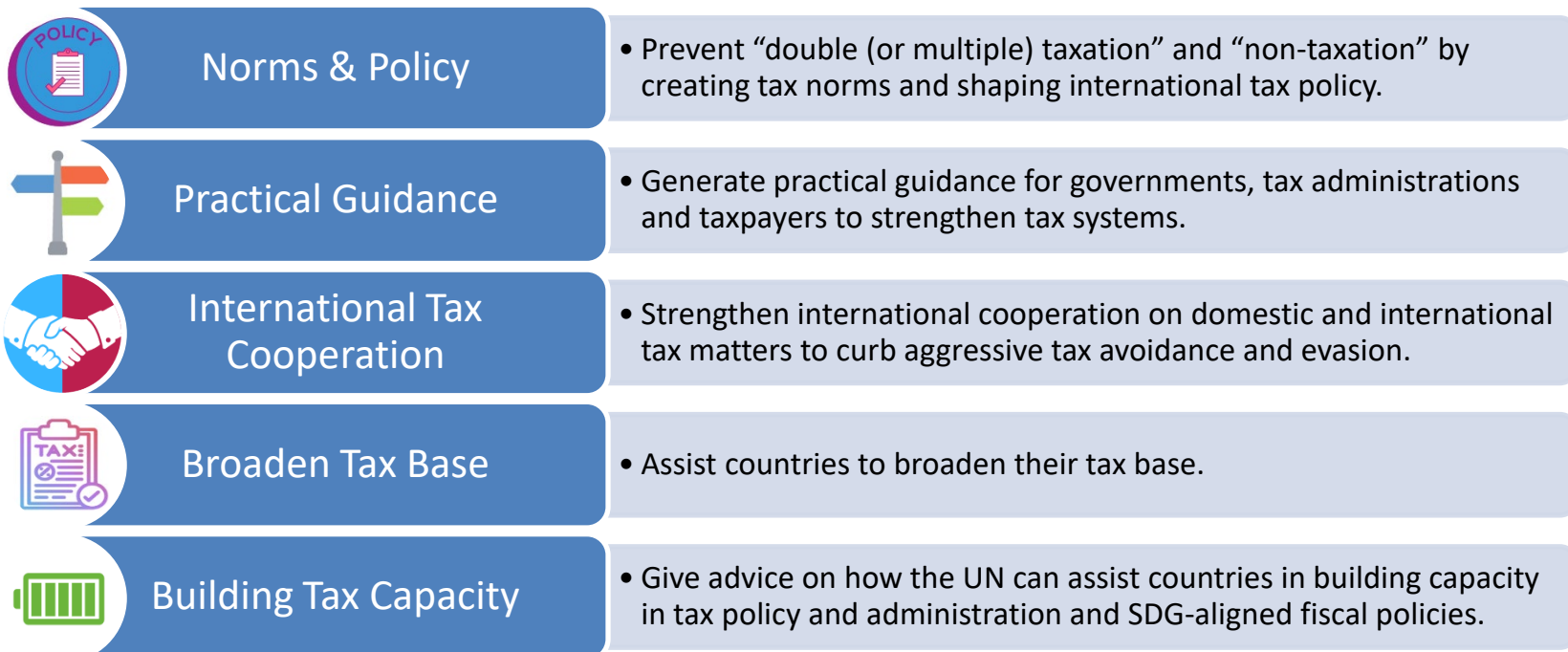
2. Capacity Building Initiatives Since the 28<sup>th</sup> Session

3. Platform for Collaboration on Tax ( PCT)

4. Acknowledgement of Contributions

# 1. Overview & Context

## *The UN Tax Committee's work in tax and domestic resource mobilization for sustainable development*



## 2. Capacity Building Initiatives since the 28<sup>th</sup> Session

**1. Workshops/Webinars**

**2. Online Tax Courses**

**3. Training Materials**

**4. Development Account Project**

**5. Other Outreach Efforts**

## 2(1). Workshops/ Webinars

Seoul, Republic of Korea

### Joint ADB/OECD/KTC/UN Practical Workshop on Tax Treaty Negotiation

27-31 May 2024

- First time held in Asia-Pacific, enabling broader regional participation
- Simulated bilateral negotiations provided hands-on experience in applying and interpreting treaty provisions



## 2(1). Workshops/ Webinars contd...

Vienna, Austria

### UN/OECD 7<sup>th</sup> Tax Treaty Negotiation Workshop

22-26 July 2024

- Practical tax treaty negotiation simulation
- Participants were divided into six teams to conduct mock negotiations of an entire treaty between a developed and a developing country



## 2(1). Workshops/Webinars contd...

**Virtual**

### **UN-OECD-ECOWAS Workshop on Getting Ready for Tax Treaty Negotiations: Selected Issues.**

---

- Date: 15-17 July 2024
- The workshop's focus was demonstrating the need to understand the potential treaty partner's domestic law

**Luanda, Angola**

### **UN Workshop on Select International Tax Issues for Portuguese-speaking African Countries**

---

- Date: 2-6 Dec. 2024
- Select topics: taxation of extractive industries, transfer pricing, principles of tax treaties, and tax incentives

**Virtual**

### **Workshop on Attribution of Profits to Permanent Establishments**

---

- Date: Dec. 2024 (tbc)
- For countries in the Asia-Pacific region

## 2(2). Online Tax Courses

*An innovative learning solution to bring the necessary skills within reach of government officials anywhere in the world. Self-paced courses based on practical guidance developed by the UN Tax Committee.*

### **Transfer Pricing**

- ***A new online course on fundamentals of transfer pricing is under technical development. It will be available at the UN DESA Digital Learning Centre***
- ***Based on the 2021 version of the UN Practical Manual on Transfer Pricing***
- ***Complements the existing online course on the topic***



### **Mutual Agreement Procedure (MAP)**

***The French version of the MAP course is under technical development. It will also be available at the UN DESA Digital Learning Centre***





## 2(3). Training Materials

**Developed** new interactive training materials on:

### Advance Pricing Agreements (APAs)

- ❖ Including practical case studies
- ❖ Based on the UN Practical Manual on Transfer Pricing for Developing Countries and UN Handbook on Avoidance and Resolution of Tax Disputes

### Extractive Industries Taxation

- ❖ Based on the 2021 UN Handbook on Taxation of Extractive Industries

**Translated** training materials and case studies for the transfer pricing workshop series from English into French and Spanish



## 2(4). Development Account Project (16<sup>th</sup> Tranche)

*The Development Account is a **capacity development programme of the UN Secretariat** aiming at enhancing capacities of developing countries in the priority areas of the United Nations Sustainable Development Agenda*

### Objectives - General

Develop a risk assessment tool to be used by countries to identify their most significant vulnerabilities to aggressive tax avoidance

Experience learned from the process would imbue future development capacity initiatives at country and regional levels

### Objectives- Pilot Countries

**Contribute to strengthened capacity of developing countries** to identify and address the vulnerabilities to aggressive tax avoidance that produce the greatest risks, based on the country's economic circumstances and specific to particular industries

Assist each country in **developing a customized action plan** to address those risks

Provide **technical assistance** to each target country to the extent that it decides to go forward with the action plan

## 2(5). Other Outreach Efforts

UN DESA tax experts attended international and regional meetings and workshops to help a) further disseminate the guidance produced by the UN Tax Committee and b) identify emerging areas, needs and priorities of developing countries for further support in their capacity development

- ITIC briefing of extractive companies (March) and digital companies (October)
- PCT Tax Incentives Technical Seminar and Retreat (March)
- G20 International Tax Symposium "Towards a UN Framework Convention on International Tax Cooperation" (May)
- IBFD Africa Tax Symposium (May)
- KPMG EMA Tax Summit (June)
- ATI General Assembly (June)
- OECD USCIB International Tax Conference (June)
- X Brazilian Congress on International Tax Law (September)
- XIII Regional Meeting of Tax Administrators on International Taxation (Latindadd, CIAT & Chilean Revenue Service, September) and CIAT Technical Conference (October)
- Coming up: IFA 2024 Congress (October/November), IFA Colombia (November) and more

## 3(1). Platform for Collaboration on Tax

- **Initiative** of the Secretariats of the International Monetary Fund (IMF), Organization for Economic Co-operation and Development (OECD), United Nations (UN), and the World Bank Group (WBG)
- **Strengthen collaboration** on domestic resource mobilization for the SDGs.
- **Supporting countries'** efforts to improve revenue mobilization by leveraging the expertise and experience of the four partner organizations, each with their own mandate and policies



## 3(2).Platform for Collaboration on Tax contd...

### Priority areas

- Tax and the Sustainable Development Goals (with a special focus on environmental taxation)
- International Taxation
- Medium-Term Revenue Strategy (MTRS)

### Highlights

- Work on updating the 2015 PCT Toolkit on Tax Incentives
- Webinar on border carbon adjustments in the ‘ask-an-expert’ series, 5 November (virtual)
- A blog by the Partners sharing key messages in the context of tax and SDGs

# 4. Acknowledgment of Contributions

UNDESA's support to the UN Tax Committee, its subcommittees, and related capacity development is enhanced by the generous financial and in-kind contributions from:



Government of India



European Commission



Government of Norway



Government of Denmark



UN Regular Programme of  
Technical Cooperation  
(RPTC)



Other partners (regional  
and international  
organizations, co-  
organizers)

# Thank You

Contact us at: [fsdcapdev@un.org](mailto:fsdcapdev@un.org)