

1. What is the UN Tax Committee and what is its mandate?

- The Committee is a body of experts serving in their personal capacity that works to strengthen international tax cooperation and support countries in developing effective tax systems.
- Established in 1967 and restructured in 2004 through ECOSOC resolution 2004/69, and reaffirmed in the Addis Ababa Action Agenda, the Committee focuses on creating practical guidance for governments and tax administrators, with special attention to developing countries' needs and priorities.
- The Committee helps countries combat tax evasion, aggressive tax avoidance, and other illicit financial flows and develops tools to address both traditional challenges like double taxation and double non-taxation, as well as emerging tax risks in areas such as the digitalized economy and crypto-assets.
- It provides concrete guidance toward strengthening tax policy and administration, improving domestic resource mobilization, and supporting sustainable development worldwide, while recognizing diverse realities and capacities among different tax systems.

2. What are the Committee's main areas of work and key publications?

- The Committee produces authoritative guidance documents that are widely used by countries worldwide. Its major publications include the UN Model Double Taxation Convention and practical manuals on tax treaty negotiation, transfer pricing, and extractive industries taxation, among others.
- The Committee has expanded its work into new areas, such as environmental taxation, health taxes, indirect taxation, and the digitalization of tax administration. Recent areas of focus have included emerging challenges such as taxation of the digitalized economy, crypto-assets, and the relationship between tax, trade, and investment agreements.

3. How is the Committee structured within the UN system and how does it operate?

- As a subsidiary body of ECOSOC, the Committee meets twice yearly - in New York and Geneva.
- The substantive work continues through subcommittees that often bring together Members with other experts from government, private sector, academia and civil society.
- These subcommittees meet regularly throughout the year, mostly virtually, to develop work plans, input papers and draft guidance and recommendations in their specific areas of focus.

4. What is the composition of the Committee?

- The Committee consists of 25 members who serve four-year terms (1 July 2025 to 30 June 2029 for the next membership). While there are no fixed quotas, membership is balanced across geographical regions and tax systems, with traditional majority from developing countries. The selection process strives to maintain balanced gender representation.

5. What is the expected time commitment for Committee members?

- Members are required to attend two in-person Committee sessions annually, each lasting four days, held in New York and Geneva.
- Members actively participate in two to three subcommittees, which involve regular virtual meetings throughout the year, document review, and contribution to drafting.
- Committee Members also participate in the annual one-day ECOSOC Special Meeting on Tax Cooperation, typically held alongside the New York Committee session.
- While the time commitment varies, active engagement in both main sessions and subcommittee work is essential.

- As Committee members serve in their personal capacity, they cannot be represented by colleagues during the formal sessions.

6. What financial and travel support is provided to Committee members?

- The United Nations covers travel expenses and provides daily allowances for members attending the main in-person Committee sessions. Members are not compensated for their time.
- Developing country members may receive additional support for attending in-person subcommittee meetings when funding is available. This support helps ensure broad participation from experts regardless of their country's economic status.

7. Who can be nominated as an expert and what qualifications are required?

- The United Nations seeks experts with strong backgrounds in international and domestic taxation, particularly those who understand these issues in their sustainable development context.
- Nominees can come from government, academia, or other relevant fields – there are no restrictions on employment status or nationality. The Committee benefits from diverse professional perspectives and multidisciplinary expertise in tax policy and administration.
- Expertise in areas such as tax treaties, transfer pricing, indirect tax or emerging issues is particularly valuable. The Committee welcomes both experienced practitioners and younger experts who can bring fresh perspectives to international tax policy. The nomination of women candidates is strongly encouraged.

8. How does the nomination process work?

- All nominations must come through official diplomatic channels – specifically through a country's Permanent Mission to the United Nations.
- Each country may nominate one candidate by submitting a Note Verbale along with the nominee's comprehensive CV to desa-taxexpertcommittee-nominations@un.org by **4 April 2025**.
- Countries may also collaborate to nominate a single candidate.

9. How are Committee members selected?

- The Secretary-General, after notification to ECOSOC, appoints members based on several factors: their expert knowledge, contributions to tax policy and administration, and ability to share perspectives from different geographical regions and tax systems.
- The selection process aims to achieve gender balance and maintain an effective mix of experienced and new members. This careful balance ensures the Committee benefits from both continuity and fresh perspectives.
- See example [here](#) of the 2021 notification by the Secretary-General to ECOSOC of the selected nominees.

10. What happens if a Committee member leaves during their term?

- Members who leave their original positions (such as government roles) during their term may continue serving on the Committee, as all Members once appointed serve in their personal capacity.
- When a member resigns from the Committee, the Secretary-General selects a replacement for the remaining term. While the original nominating country may propose a new candidate, the replacement might come from a different country, depending on relevant qualifications and the need to maintain an appropriate balance in the Committee's composition.

11. Can government officials participate in both the UN Tax Committee and intergovernmental negotiating committee toward the UN Framework Convention on International Tax Cooperation?

- Government officials can participate in both bodies in different capacities.
- While the UN Tax Committee is an expert body where members serve in their personal capacity and other government representatives participate as Member States Observers, the intergovernmental negotiation committee for the UN Framework Convention is a Member State-led body.
- The Convention negotiations are expected to run from early 2025 to September 2027