



**United Nations**

# **Committee of Experts on International Cooperation in Tax Matters**

**Report on the twenty-ninth session  
(Geneva, 15–18 October 2024)**

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*Note*

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## Chapter I

### **Matters calling for action by the Economic and Social Council**

#### **A. Draft decision for adoption by the Council on the venue, dates and provisional agenda of the thirtieth session of the Committee of Experts on International Cooperation in Tax Matters**

1. The Committee of Experts on International Cooperation in Tax Matters recommends that the Economic and Social Council review and adopt the following draft decision:

#### **Venue, dates and provisional agenda of the thirtieth session of the Committee of Experts on International Cooperation in Tax Matters**

The Economic and Social Council

(a) Decides that the thirtieth session of the Committee of Experts on International Cooperation in Tax Matters will be held in New York from 24 to 27 March 2025;

(b) Approves the provisional agenda for the thirtieth session of the Committee, as set out below:

#### **Provisional agenda of the thirtieth session of the Committee of Experts on International Cooperation in Tax Matters**

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of issues related to international cooperation in tax matters:
  - (a) Procedural issues for the Committee;
  - (b) Taxation and the Sustainable Development Goals;
  - (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;
  - (d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
  - (e) Transfer pricing;
  - (f) Taxation of the extractive industries;
  - (g) Environmental taxation;
  - (h) Dispute avoidance and resolution;
  - (i) Taxation issues related to the digitalized and globalized economy;
  - (j) Taxation of cryptoassets;
  - (k) Digitalization and other opportunities to improve tax administration;

- (l) Increasing tax transparency;
  - (m) Wealth and solidarity taxes;
  - (n) Indirect tax issues;
  - (o) Health taxes;
  - (p) Relationship of tax, trade and investment agreements;
  - (q) Capacity-building;
  - (r) Other matters for consideration.
4. Provisional agenda of the thirty-first session of the Committee.
  5. Arrangements for adopting the report of the Committee on its thirtieth session.

**B. Draft decision for adoption by the Council on a proposed fast-track instrument to provide for the streamlined amendment of bilateral double taxation treaties**

2. The Committee of Experts on International Cooperation in Tax Matters recommends that the Economic and Social Council review and adopt the following draft decision:

**Proposed fast-track instrument to provide for the streamlined amendment of bilateral double taxation treaties**

The Economic and Social Council

(a) Notes the document entitled “Fast-track instrument to provide for the streamlined amendment of bilateral double taxation treaties” as finalized by the Committee of Experts ([E/2025/13-E/C.18/2025/2](#));

(b) Invites Member States that wish to facilitate the implementation, in existing bilateral treaties, of specific provisions of the United Nations Model Double Taxation Convention between Developed and Developing Countries, to take the document forward with a view to the adoption of a multilateral instrument based on that document.

## Chapter II

### Introduction

3. Pursuant to Economic and Social Council resolutions 2004/69 and [2017/2](#) and decision 2024/330, the twenty-ninth session of the Committee of Experts on International Cooperation in Tax Matters was held in Geneva from 15 to 18 October 2024. The in-person session was attended by 23 members of the Committee and 210 registered observers.

4. The present report serves to summarize Committee discussions and decisions taken on the items set out in the provisional agenda of the Committee at its twenty-ninth session, as adopted by the Committee ([E/C.18/2024/3](#)), as follows:

### Provisional agenda

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of issues related to international cooperation in tax matters:
  - (a) Procedural issues for the Committee;
  - (b) Taxation and the Sustainable Development Goals;
  - (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;
  - (d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
  - (e) Transfer pricing;
  - (f) Taxation of the extractive industries;
  - (g) Environmental taxation;
  - (h) Dispute avoidance and resolution;
  - (i) Taxation issues related to the digitalized and globalized economy;
  - (j) Taxation of cryptoassets;
  - (k) Digitalization and other opportunities to improve tax administration;
  - (l) Increasing tax transparency;
  - (m) Wealth and solidarity taxes;
  - (n) Indirect tax issues;
  - (o) Health taxes;
  - (p) Relationship of tax, trade and investment agreements;
  - (q) Capacity-building;
  - (r) Other matters for consideration.
4. Provisional agenda of the thirtieth session of the Committee.
5. Arrangements for adopting the report of the Committee on its twenty-ninth session.



## Chapter III

### Organization of the session

#### Opening of the twenty-ninth session and adoption of the agenda

5. The Director of the Financing for Sustainable Development Office, Shari Spiegel, delivered an address as a representative of the Secretary-General. Ms. Spiegel welcomed members and observers to the session and noted that the Committee was in a crucial phase of delivering on its ambitious programme of work for the 2021–2025 period. She observed that, throughout its mandate, the Committee had provided practical guidance that promoted inclusive and effective international tax cooperation, with a particular focus on issues and solutions for developing countries.

6. Ms. Spiegel indicated that solutions developed by the Committee could help to shape discussions among Member States in the lead-up to the Fourth International Conference on Financing for Development, to be held in Seville, Spain. While noting that any intergovernmental discussion on the United Nations framework convention on international tax cooperation and its protocols would continue in a different forum, she acknowledged the role of the Committee in enabling that process to take root and to address tax from a holistic, sustainable development perspective.

7. The Co-Chair, Liselott Kana, thanked Ms. Spiegel for her remarks. She then presided over the adoption of the agenda, which was adopted without amendment.

## Chapter IV

### **Discussion and conclusions on substantive issues related to international cooperation in tax matters**

#### **A. Procedural issues for the Committee**

8. Participants in the session were advised that, in a closed meeting of the Committee of Experts on International Cooperation in Tax Matters, the Co-Coordinator of the Working Group on Procedural Issues, Ms. Kana and Carlos Protto, had indicated that the Committee had discussed and agreed upon two earlier identified issues under the Group's mandate: (a) the need to clarify that the practices and working methods were intended to be applied with some flexibility when the Committee considered that that would enable it to more effectively meet its mandate; and (b) the addition of a description of the procedure for recording the minority view when fewer than 25 members were present. Mr. Protto indicated that there remained a small number of further issues for consideration relating to the Committee's practices and working methods, which would be presented for consideration at the thirtieth session.

#### **B. Taxation and the Sustainable Development Goals**

9. Ms. Spiegel delivered remarks on taxation and the Sustainable Development Goals in a pre-recorded video. She underscored the urgent crisis in sustainable development, noting that, at the current pace, nearly 600 million people could still be living in extreme poverty by 2030. That crisis stemmed from a substantial financing gap, with trillions of dollars needed annually to support the achievement of the Sustainable Development Goals and climate action in developing countries.

10. Ms. Spiegel emphasized the essential role of domestic public resources in helping to address the financing crisis, as highlighted in the 2015 Addis Ababa Action Agenda. She pointed out that resilient fiscal systems, encompassing both tax and expenditure, were crucial not only for the reduction of poverty and the promotion of equity, but also for the stabilization of economies and the encouragement of sustainable behaviours, ultimately reducing the overall financing gap.

11. Ms. Spiegel expressed hope that the Fourth International Conference on Financing for Development, to be held in Seville, Spain from 30 June to 3 July 2025, would catalyse progress, converting commitments for domestic tax reforms into concrete actions to create fairer, more transparent, efficient and effective tax systems. That shift would require renewed efforts to leverage technology, strengthen administrative capacities, enhance transparency and combat tax evasion. The Conference would build on the recent Summit for the Future and The Pact for the Future, both of which emphasized the need for a supportive environment at all levels to mobilize domestic resources and encourage strengthened international tax cooperation.

12. Ms. Spiegel concluded by emphasizing the pivotal role of the Committee, whose practical guidance addressed the needs of developing countries with simple-to-administer options, helping them to strengthen fiscal systems and mobilize resources. She also recognized that a United Nations framework convention on international tax cooperation could further foster a fully inclusive and more effective international tax system that supported sustainable development. The Co-Chair, Mathew Gbonjubola, expressed his appreciation for Ms. Spiegel's observations and his gratitude for her remarks.

## C. Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries

13. One of the three Co-Coordiators of the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries, Stephanie Smith (along with Rasmi Das and Carlos Protto), provided an update on the Subcommittee's progress on its workplan. Ms. Smith noted that projects relating to a subject-to-tax rule and the treatment of computer software had already been completed during the current membership of the Committee.

14. Ms. Smith then presented a note on technical issues arising under article 6 (E/C.18/2024/CRP.30) for first discussion. The note included proposed changes to the text of article 6 of the Model Convention and to its commentary to address technical issues relating to the definition of immovable property and the effect on residence State taxation of the allocation rule of article 6. There were no comments on the clarification provided regarding the second issue, which simply stated that taxation by the situs State did not prevent taxation by the residence State.

15. With respect to the proposed change to the definition and the commentary, while some Committee members and Member State observers expressed support for the change, some questions were raised about whether the explanation in the proposed commentary could require an historical approach to interpreting the provision, rather than an ambulatory approach. It was also questioned whether a reference to context would be helpful in that case, and it was noted that the proposed change to the definition could raise uncertainty even in cases where there was no current uncertainty. It was agreed that the Subcommittee would review the drafting, and the possible relevance of the Vienna Convention on the Law of Treaties, to ensure that the proposed change to the definition and the explanation in the commentary supported the desired result.

16. Mr. Protto next presented a note on the treatment of income from cross-border insurance activities (E/C.18/2024/CRP.32) for discussion and final approval. At the twenty-eighth session, the Subcommittee had proposed a new article 12C to replace existing article 5 (6), which deemed a permanent establishment to exist as a result of certain insurance activities. The new article 12C would allow taxation of insurance premiums on a gross basis. At the twenty-eighth session, observers had made a number of technical comments regarding (a) the application of the beneficial ownership rule in the case of reinsurance; (b) the scope of the article; and (c) the proposed alternative source rule based on location of risk. The text of the proposed article had been modified and additional guidance had been added to the proposed commentary to address those technical concerns.

17. Observers raised primarily technical issues, this time focused on new commentary regarding the application of the beneficial ownership rule in the case of fronting companies and the location of risk. The Committee approved the text of article 12C, subject to clarification of the commentary on the technical issues raised during the Committee session.

18. The Committee continued its discussion of a proposal for revisions to article 8 of the Model Convention (E/C.18/2024/CRP.29). Mr. Das explained that the Subcommittee proposed maintaining two alternatives in the Model Convention, one being an option for shared taxing rights over income from international traffic and the other providing for exclusive residence State taxation. Many Committee members expressed support for the provision of such options, given the strong views on both sides expressed at earlier Committee sessions. A number of members also expressed the view that international air transport should not be included in the rule allowing for shared taxing rights and they therefore would be aligning with the minority

position set out in the proposed commentary. That position regarding international air transport was shared by some Member State observers and other observers.

19. The Committee approved the approach set out in the note. However, the Subcommittee was asked to clarify the commentary and the text of article 8 (alternative A), if necessary, regarding (a) the treatment of journeys by air that involved multiple legs; (b) a circularity issue regarding the interaction of the definition in paragraph 3 and article xx; and (c) and the implications of including subparagraph 2 (a) if one or both parties to a bilateral convention did not tax on a net basis.

20. Ms. Smith then presented a note on the treatment of income arising from extractives and other natural resources (E/C.18/2024/CRP.31) for discussion and approval. The note set out a slightly revised version of the proposed new article 5A with its draft commentary. The new article would establish lower thresholds for source State taxation with respect to certain natural resource activities. Changes in the draft addressed some comments on relatively minor issues raised at the twenty-eighth session. The proposed article 5A would cover renewable as well as non-renewable resources and disapplied article 8 with respect to international transport relating to such resources if those activities continued in a jurisdiction for more than 30 days. Various minority positions had been accommodated in the proposed commentary.

21. One Committee member asked whether additional guidance should be provided on the treatment of mineral royalties. Ms. Smith responded that the issue was more closely related to the definition of “income from immovable property” in article 6 and suggested that it be included in the Committee’s suggestions for topics that might be taken up by the next membership. Ms. Smith also answered questions from an observer regarding the scope of the provision and agreed that the Subcommittee would consider editorial and technical comments raised by observers during the editorial processes on the text. Subject to those minor editorial matters, the Committee approved new article 5A and its commentary.

#### **D. Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries**

22. The Co-Coordination for the Subcommittee tasked with updating the United Nations Manual for the Negotiation of Bilateral Tax Treaties, Aart Roelofsen and Mr. Protto, noted that the Subcommittee had hoped to meet to start addressing the changes made to the Model Convention by the current membership of the Committee, as had been suggested in earlier Committee sessions. However, such a meeting had not been possible. A Committee member remarked that it was understandable that the update of the Manual would need to pass to the next membership because so much had been decided and would be decided at the twenty-ninth and thirtieth sessions. Several members expressed their willingness to support the update of the Manual during the next membership, even if they were no longer members of the Committee.

#### **E. Transfer pricing**

23. The Co-Coordinator of the Subcommittee on Transfer Pricing, Ingela Willfors, presented the progress report on the work performed by the Subcommittee, as contained in the Co-Coordination’s report (E/C.18/2024/CRP.24). She then presented the paper on dispute resolution in appendix A for approval and noted that the guidance focused on advance pricing agreements and was structured in the form of frequently asked questions.

24. The Co-Coordinators' report covered why and when an advance pricing agreement programme should be implemented; what the legal framework should be; how the programme should be integrated into a country's tax administration; and procedural issues. In response to the feedback from members and observers at and following the previous session, the paper had been amended to include a strengthened section on the relationship between an audit and an advance pricing agreement, how to handle information obtained during the negotiation of an advance pricing agreement and a nuanced discussion on whether to publish such agreements. Two appendices on key elements of guidance on advance pricing agreements and further information and reading materials had been added.

25. Ms. Willfors then presented, for approval, the work of the Subcommittee on a list of potential questions that could be used during a function, asset and risk analysis of the controlled entity and its related-party transactions in the pharmaceutical sector, as contained in appendix B to the Co-Coordinators' report. She noted that, once approved, the list of questions would be added as an appendix to the already approved guidance on transfer pricing in the pharmaceutical industry. In response to previous feedback from members and observers, the scope of the questions had been extended from a focus on distribution entities to include the following stages of the value chain of pharmaceutical industries, namely, research and development, manufacturing, marketing and sales, supply chain management, and registration and regulatory affairs. Lastly, some language had been introduced to guide the reader in tailoring the questions to a specific case.

26. Members and observers thanked the Subcommittee for its work and noted that the guidance was highly relevant. With respect to appendix A, one observer requested the addition of a section that discussed domestic law requirements relevant to the question of under which circumstances could an advance pricing agreement be requested, terminated or renegotiated. It was also suggested that countries should monitor the number of advance pricing agreement applications, the length of negotiations and the number granted.

27. With respect to appendix B, a member suggested that a question be added as to which entity bore risks with regard to lawsuits and that the questions under the heading "general documents" be expanded to include other group agreements with third parties. The Committee approved the guidance and the appendix, subject to the comments raised during the session being addressed and any necessary editorial work.

## **F. Taxation of the extractive industries**

28. The Co-Coordinator of the Subcommittee on Extractive Industries Taxation, Nana Mensah, presented the Co-Coordinators' report (E/C.18/2024/CRP.40), which provided an update on the Subcommittee's activities since the twenty-eighth session. She emphasized the Subcommittee's continued focus on addressing tax-related challenges within the extractive industries and presented (with additional comments from some of those involved in the drafting) an overview of draft papers on the following workstreams, which were being submitted for feedback:

(a) Product valuation: The paper discussed the importance of accurate product valuation to prevent profit-shifting in the natural-resources sector and explored methods and challenges for tax administrations in addressing such issues effectively;

(b) Energy transition: The paper examined the complex intersection of tax policy and practice with the evolving landscape of energy transition, with a particular emphasis on energy production;

(c) Tax incentives: Presented as a supplement to “Chapter 5: Tax Incentives” of the *United Nations Handbook on Selected Issues for Taxation of the Extractives Industries by Developing Countries*, the paper analysed the potential impact of the global minimum tax on tax incentives typically offered to investors in the extractive industries.

29. In discussing the paper on product valuation, several members and observers emphasized the importance of coordination with the Subcommittee on Transfer Pricing, especially on issues relating to advance pricing agreements and the potential application of the so-called “sixth method” for transfer pricing, and called for more references to the United Nations Practical Manual on Transfer Pricing for Developing Countries. One member highlighted the need for practical guidance to help tax administrations address valuation challenges and suggested including strategies for overcoming such issues. Another member raised concerns about potential manipulation in quotation periods, recommending mechanisms such as the sixth method and advance recording of contracts as safeguards. Additional feedback from members included suggestions in respect of considering the impact of tax stability agreements on product valuation, cautioning against oversimplifying advance pricing agreements without fully understanding their long-term implications for fair and sustainable concessions. To remain balanced and relevant over time, advance pricing agreements should include an option for periodic review, including on royalties. There was also a need for more discussions on product quality control and laboratory needs. Observers proposed that section 2 be expanded to detail the role of marketing and trading entities in the value chain in order to better inform policy development, integrating article 9 as a legal basis for advance pricing agreements, and that the guidance should suggest having mandatory disclosure requirements for companies using marketing hubs in order to improve audit effectiveness.

30. In discussing the paper on energy transition, one member noted that inadequate labour protections in developing countries could be exacerbated by the energy transition and suggested that tax benefits be conditioned on companies improving workers’ conditions in order to mitigate potential human rights abuses. Another member highlighted the challenge that jurisdictions faced in balancing the urgent need for energy access with the promotion of clean energy production, stressing the importance of comprehensive approaches and detailed country experiences to provide readers with a thorough understanding. One member cautioned that reducing fossil fuel use could disproportionately affect vulnerable communities and urged that policy recommendations be designed to avoid adverse effects. An observer called for a more balanced presentation of solutions and recommended a deeper analysis of the risks and costs associated with such measures as carbon capture and storage. Another observer proposed that the part of the paper referring to the taxation of international aviation for revenue generation be revised to ensure alignment with existing United Nations arrangements.

31. In discussing the paper on tax incentives, one member suggested examining the impact of the global minimum tax on tax incentives for sustainability and exploring alternative mechanisms to maintain those benefits. Another member proposed that the paper include specific examples for developing countries, highlighting the distinct strengths and weaknesses of the qualified domestic minimum top-up tax compared with a simplified domestic minimum tax, and also incorporate case studies of resource-rich countries. One member recommended elevating the discussion on the interaction between stability agreements and the minimum tax, noting its relevance. The same member also argued against positioning the qualified domestic minimum top-up tax as the second option, citing its complexity and the challenges it posed for developing countries with limited experience and access to group-level tax data. Instead, he suggested that a general minimum tax be presented as the preferable

second option, with the qualified domestic minimum top-up tax considered only as a last resort. An observer supported the idea of simpler minimum tax bases, such as those based on turnover or assets, as more practical alternatives for developing countries, taking the view that those options posed fewer risks and challenges compared with the qualified domestic minimum top-up tax.

32. Ms. Mensah welcomed the comments from members and observers, noting that they would be considered when refining the papers and preparing them for final approval at the next session of the Committee.

## **G. Environmental taxation**

33. The Co-Coordinator of the Subcommittee on Environmental Taxation Issues, Muhammad Ashfaq Ahmed and Susanne Åkerfeldt, presented their report on the Subcommittee's progress and next steps (E/C.18/2024/CRP.33). They noted that the papers on workstreams 2 and 3, which covered the role of carbon taxes in energy transition and the interaction of carbon taxation with carbon offsetting programmes, along with other papers previously approved by the Committee, were available in advance unedited version on the Committee's website.

34. With respect to workstream 1 on the interaction of carbon taxation with other national measures, part C (ibid., annex A) on phasing out fossil fuel subsidies was being submitted for final approval. Part C was significant for both developed and developing countries owing to the use of substantial fossil fuel subsidies globally. Part B (annex D) on the interaction of carbon taxes with other taxes was being presented for discussion and first consideration, with plans to refine it based on feedback from the current session and to present the paper for final approval at the thirtieth session. The Subcommittee also proposed adjusting the title of part B to "Assessing the Interaction between Carbon Taxation and Mainstream Taxes: VAT, Personal Income Tax, Corporate Income Tax and Excise Duties" to more clearly reflect its content. Part A had already been approved at the twenty-seventh session.

35. With respect to workstream 4, which addressed border carbon adjustments and how developing countries could mitigate undesired spillover effects, part C (annex B) on potential responses to border carbon adjustments was being presented for final approval. The Subcommittee paper clarified that the carbon border adjustment mechanism of the European Union was being used as an example, given that it was the only border carbon adjustment that was currently operational. Parts A and B of the workstream, which focused on carbon leakage theory and border carbon adjustment measures, had previously been approved at the twenty-seventh session.

36. Regarding workstream 5, which covered environmental taxes other than carbon taxes, the Co-Coordinator submitted the main paper (annex C-1) and an inventory of environmental measures (annex C-2) for final approval. The main paper outlined six high-impact taxes relevant to developing countries, with three examples per tax type, including air pollution, plastic, energy, solid waste, landfill, pesticide and sewage-related taxes. They proposed adjusting the title of the paper to "Environmental Taxation (Other than Carbon Taxes)". Annex C-2, which was intended as a resource for governments to access tested environmental measures, compiled over 100 examples from nine categories (agriculture, air, biodiversity, energy, natural resources, transport, waste, water and residuals). No comments had been received after the call for feedback at the twenty-eighth session, and all information had been sourced from public websites.

37. Observers applauded the Subcommittee's efforts and provided various suggestions, which were acknowledged by the Co-Coordinator. The Committee provided guidance on the work as follows:

(a) Annex A: Approved, with a suggestion to adjust the language in the first sentence of section 6 on page 14 to read: “Fossil fuel subsidies can influence the effectiveness and goals of carbon taxes and other pricing instruments.”;

(b) Annex B: Approved, with two Committee members recommending the inclusion of disclaimers noted previously at the twenty-seventh session (see [E/2024/45-E/C.18/2023/4](#), para. 58);

(c) Annex C-1: Approved. A Committee member suggested including fiscal measures to address pharmaceutical waste. The Co-Coordinator acknowledged the suggestion and indicated that the Subcommittee would aim to address it in the approved paper, while noting that it could also be further explored by the Committee’s next membership;

(d) Annex C-2: Approved without additional comments;

(e) Annex D: The annex was being put forward for discussion and first consideration. There was a suggestion to include the impact of tax measures on consumer behaviour, both individual and corporate. In response, the lead drafter indicated that the impact on consumer behaviour had been addressed in part A of workstream 1; however, a cross-reference would be added for clarity.

38. The Co-Coordinator thanked the Committee, observers, the Subcommittee participants and the Secretariat for their support, which had enabled the Subcommittee to progress in accordance with the defined timeline.

## **H. Dispute avoidance and resolution**

39. The Co-Coordinator of the Working Group on Dispute Avoidance and Resolution, Mr. Protto, presented the report (E/C.18/2024/CRP.39). He noted the ongoing monitoring of tax developments, in particular tax certainty initiatives relating to pillar 1 of the Inclusive Framework on Base Erosion and Profit Shifting of the Organisation for Economic Cooperation and Development (OECD) and pillar 2 (Global Anti-Base Erosion Rules), and collaboration with the Subcommittee on Transfer Pricing. That monitoring would continue, and any further updates would be presented at the next session.

## **I. Taxation issues related to the digitalized and globalized economy**

40. The Co-Coordinator of the Subcommittee on Taxation Issues related to the Digitalized and Globalized Economy, Ms. Kana, presented the Co-Coordinator’s report outlining the Subcommittee’s progress in its three workstreams (E/C.18/2024/CRP.22).

41. Ms. Kana thanked the International Bureau of Fiscal Documentation for having hosted an important joint Subcommittee meeting with the Subcommittee on Updating the United Nations Model Double Taxation Convention between Developed and Developing Countries. She also thanked the consultants to the Department of Economic and Social Affairs, Brian Arnold and Philip Baker, for assisting with the work of the Subcommittee. She highlighted that, for workstream B, which addressed the relevance of physical presence tests, the Committee had previously decided to work on the option of introducing a new article to the Model Convention (article xx), which would replace articles 12A and 14. The Co-Coordinator’s report presented revised versions of article xx and of its commentary. The final numbering of the article would be decided later.



42. Most members taking the floor congratulated the Subcommittee on the work that had culminated in the introduction of the new article, noting that it was an important step forward in dealing with the digitalized and globalized economy, where physical presence was no longer essential to conduct services-related business, and in simplifying the taxation of services under the Model Convention. Other members maintained their objections to article xx.

43. During the discussion, some members raised concerns about the scope of the new article and its interaction with other provisions of the Model Convention, noting the challenge of consolidating multiple provisions into one while keeping an effective balance in key aspects such as simplification. Some members brought attention to the gross-based taxation in the draft of article xx, suggesting that net-based taxation would lead to a fairer scenario for most countries as well as avoid excessive taxation. Formulary apportionment was raised as one way to achieve that. Members agreed to recognize options in the commentary for countries to decide whether to apply gross-based taxation or net-based taxation. It was further suggested that the Committee consider keeping articles 12A and 14 in the commentary (with their existing commentary preserved) for countries that might find them useful when concluding tax treaties. It was suggested that an annex to the Model Convention might be one way to achieve that, an option that was widely supported.

44. It was suggested that, as with article 12A, individual use of services should be excluded from the application of article xx, given that it would be difficult to apply the article in practice. However, as article xx did not itself create a charge to tax, which depended on domestic law (where the coverage would be addressed), it was ultimately agreed that the exclusion was not necessary.

45. The relationship between article xx and article 5 (3) (b) was also raised as an issue, and it was agreed that paragraph 26 of the commentary explained that issue and would be maintained as it was. The relationship between article 12B and article xx was also raised. It was opined that, as the definition of “service” in article xx was rather broad, it would include automated digital services, but article 12B was accorded precedence over article xx, as it provided more specific and targeted provisions and guidance regarding automated digital services. It was agreed that the commentary would include a clarification on the relationship between the two articles.

46. A member requested a vote to decide the approval of article xx and its commentary, noting that several other members had expressed concerns. The vote took place in a closed meeting of the Committee. It was announced in the open meeting that, by a clear majority, the vote had been in favour of including the article and its commentary (with some small final adjustments and considerations) in the next version of the Model Convention. The related commentary, with some adjustments and considerations that the Subcommittee would consider, and the numbering of the article would be presented at the thirtieth session of the Committee.

47. Ms. Kana presented the current work on workstream C, which addressed cross-border taxation issues involving remote workers. Some members of the Subcommittee had developed a proposal on incorporating an alternative provision dealing with that issue into the commentary on article 15 (dependent personal services), which was being presented for approval. There was some discussion on the proposed commentary, including the proposed optional article 15 (4). Some concerns were raised about the complexities of applying the provision to triangular cases and the risk of unrelieved double taxation. An observer highlighted that, while the provision focused on preventing tax avoidance, it did not address all challenges related to the taxation of remote workers. While there was recognition that work had been done, there was also a view that it would benefit from further consideration and discussion.

The Committee therefore decided to continue work on the commentary on article 15 and return to the issue at the thirtieth session, with a view to settling it at that time.

48. In relation to workstream A, in proposing a draft decision for adoption by the Council relating to the proposed fast-track instrument to provide for the streamlined amendment of bilateral double taxation treaties (see chap. I), as finalized by the Committee at its twenty-eighth session, the Committee recognized, as indicated in the report of that session (E/2024/45/Add.1-E/C.18/2024/2, para. 55), that a minority of Committee members remained opposed to the fast-track instrument.

## **J. Taxation of cryptoassets**

49. A member of the Ad Hoc Group on the Taxation of Cryptoassets, Ashfaq Ahmed, presented its report (E/C.18/2024/CRP.26). He provided an overview of the Ad Hoc Group's work, which had begun at the twenty-sixth session of the Committee, and detailed its progress in developing a toolkit for the evaluation of crypto-related tax risks, aimed at assisting countries in accurately identifying the risks that cryptoassets posed in their domestic tax systems.

50. At the twenty-eighth session, the Ad Hoc Group had presented the first part of the toolkit, which addresses two categories of cryptotax risks: cryptoreporting and cryptotax crimes, and crypto-related losses and deductions. That initial part had been presented for the Committee's first reading and guidance. The toolkit used questionnaires tailored to each risk category, supplemented by commentary sections that provided the background and rationale for each question, ensuring that users had a comprehensive understanding of the issues.

51. Mr. Ahmed presented a revised first part of the toolkit for approval by the Committee that incorporated feedback received at the previous session. He detailed its content and highlighted the key improvements, which included refined commentaries to enhance clarity and precision, especially regarding crypto-related losses and the applicability of international standards for cryptoreporting.

52. The second part of the toolkit, which addressed a third category of cryptotax risks, namely, risks relating to cryptofunctional substitutes, was being presented for a first reading by the Committee. Mr. Ahmed explained that the second part addressed situations in which cryptotransactions, acting as "functional substitutes" for traditional ones, could create tax arbitrage opportunities owing to the operation of tax laws that had not been originally designed with cryptoassets in mind. He emphasized that the second part of the toolkit also followed the structure of detailed questionnaires and commentaries to guide users in evaluating and responding to those specific risks.

53. Members and observers acknowledged the extensive work of the Ad Hoc Group. One member expressed appreciation for the inclusion of frameworks such as the cryptoasset reporting framework and suggested referencing the European Union Markets in Cryptoassets regulation. An observer highlighted the \$50,000 threshold for reportable retail payment transactions under the cryptoasset reporting framework as a potential limitation for developing countries and suggested that a reference to that issue be added in the commentary to the toolkit.

54. Mr. Ahmed expressed gratitude for the input and guidance and thanked members, the Secretariat and all other contributors for their cooperation. He assured the Committee that the Ad Hoc Group would review the feedback received and make the necessary adjustments to the second part of the toolkit to prepare it for presentation for approval at the next session.

55. The Co-Chair, Mr. Gbonjubola, invited the Committee to approve the first part of the toolkit, which was subsequently approved. He also called for written comments to assist in finalizing the second part, with the aim of presenting it for approval at the thirtieth session.

## **K. Digitalization and other opportunities to improve tax administration**

56. The Co-Coordinator of the Working Group on Digitalization and Other Opportunities to Improve Tax Administration, Elisângela Rita, presented the Co-Coordinators' report, which contained a guide on the digitalization of revenue authorities (E/C.18/2024/CRP.38). Ms. Rita presented an overview of the work of the Working Group, which had met three times since the previous Committee session, and acknowledged the work of Wazona Ligomeka, another Co-Coordinator of the Working Group, and of the document drafters.

57. The Working Group presented the outline of the guide and chapter 5 on the data governance strategy and framework for a first reading and discussion; part 2 on the legal governance framework (chaps 3 and 4) and part 4 on innovative technologies (chap. 8) for a second reading and discussion; and chapter 1 (introduction and overview), chapter 6 (data collection), chapter 7 (use of data) and the case studies for discussion and approval.

58. Ms. Rita said that the new chapter 5 on the data governance strategy and framework included a preamble on data governance that complemented a previous chapter on data collection and data use, in response to comments made during and after the twenty-eighth session. Minor editorial adjustments had been made to chapters 3 and 4 on the legal governance framework and chapter 8 on innovative technologies. She noted the addition of 14 case studies from different jurisdictions that had successfully implemented digitalization in tax administration processes.

59. Members welcomed the progress achieved in the guidance on digitalization. It was suggested that the Working Group could address the importance of taxpayers' rights in relation to the use of artificial intelligence by tax administrations in chapter 4 and also include references to issues raised by big data and biometric authentication in chapter 8. An observer proposed that the Working Group include a chapter on tax risk management for tax administrations and compliance risk management.

60. The Committee approved chapters 1, 6 and 7 and the case studies.

## **L. Increasing tax transparency**

61. The Co-Coordinator of the Subcommittee on Increasing Tax Transparency, Ms. Mensah, presented the Co-Coordinators' report (E/C.18/2024/CRP.37). She emphasized the Subcommittee's commitment to raising awareness among jurisdictions that were new to tax transparency and exchange of information. A draft paper outlining key aspects of exchange of information and the broader tax transparency framework had initially been presented at the twenty-eighth session. The document, currently being presented for a second reading by the Committee, had evolved into a comprehensive four-part paper: part 1 provided a general introduction to tax transparency; part 2 contained a discussion on the challenges and limitations identified by jurisdictions in enhancing tax transparency; part 3 proposed solutions to the previously identified challenges and limitations; and part 4 outlined practical guidelines for jurisdictions that were new to tax transparency. The Subcommittee aimed to integrate feedback and guidance received at the current session for finalization and approval at the following session. The support from the secretariat of

the Global Forum on Transparency and Exchange of Information for Tax Purposes, as well as participants from the Inter-American Center of Tax Administrations, the African Tax Administration Forum, the Asian Development Bank and the World Bank Group in developing the paper was also acknowledged.

62. Members congratulated the Subcommittee on its comprehensive work. One member suggested updating the paper with 2023 data relating to the Common Reporting Standard and revising box 5 on Mexico to include updated information. Another member recommended delving deeper into the use of tax information obtained under tax treaties for non-tax purposes and noted that many countries faced challenges in receiving such information because they did not meet certain standards, raising the question of whether those standards were absolutely essential. It was noted that, beyond the challenge of receiving tax information, developing countries often struggled to effectively utilize the information received. Another member suggested that the paper include practical guidance on how jurisdictions could handle and use the information effectively while adhering to confidentiality rules.

63. An observer highlighted an existing pilot project relating to the use of exchanged information for non-tax purposes. Another observer suggested clarifying whether the legal basis for acquiring information fell under treaties for mutual assistance in criminal matters or treaties for mutual administrative assistance in tax matters in cases involving suspected criminal offences. Other suggestions pertained to the importance of discussing taxpayer rights, balancing privacy with transparency, considering the costs of exchange of information for developing countries and emphasizing the need for capacity-building.

64. The Co-Coordinator expressed their gratitude for the suggestions. José Troya highlighted the relevance of the topic for developing countries. Ms. Mensah acknowledged that confidentiality and data safeguards remained a challenge for many developing countries, contributing to situations in which some countries sent information but did not receive it. She suggested that that issue could be considered for further work by the next membership of the Committee.

## **M. Wealth and solidarity taxes**

65. The Coordinator of the Subcommittee on Wealth and Solidarity Taxes, Mr. Troya, introduced the Coordinator's report (E/C.18/2024/CRP.25). He presented a draft of a United Nations template law on a net wealth tax on individuals for first consideration.

66. The template law contained a foreword and a preamble, followed by four chapters. Chapter 1 on enabling provisions contained the title, territorial scope and commencement of the law, along with definitions. Chapter 2 on imposition of the wealth tax contained, inter alia, provisions on the tax charge, taxpayer and taxable assets. Chapter 3 on the administration of the law included provisions on valuation, confidentiality and penalties and Chapter 4 dealt with special rules. The special rules included, for example, a general anti-avoidance rule as well as provisions dealing with trusts.

67. Members and observers thanked the Subcommittee for its work and noted that, in the light of rising inequalities and the Sustainable Development Goal financing gap, the template law presented a very useful tool. In particular, members expressed their appreciation that the Subcommittee was not purporting to produce a "copy-paste" law, but rather was seeking to provide countries with input and ideas for integration into their legislative process. A member suggested that the introduction to the template law should include some estimates of potential revenues that could be raised from a net wealth tax. Another member suggested addressing provisions on

entry into force of the law in more detail, including grandfathering provisions. One observer noted that tax residency should be defined in the template law.

## **N. Indirect tax issues**

68. The Co-Coordinator of the Subcommittee on Indirect Tax Issues, Kapembwa Namuyemba-Sikombe, presented the Co-Coordinators' report (E/C.18/2024/CRP.21). She recalled that at the previous session, the Committee had agreed to focus on four specific papers during the current term. She noted that the four papers under discussion had already been presented at the previous two sessions for initial review and discussion and were now being submitted for final approval. Ms. Namuyemba-Sikombe then offered a brief explanation of the draft papers, which focused on the following workstreams, as detailed in annexes A to D of the Co-Coordinators' report:

- (a) Workstream A: Overview of value-added tax (VAT)/goods and services tax (GST) in developing countries;
- (b) Workstream B: VAT/GST treatment of small enterprises;
- (c) Workstream C: Introduction to VAT/GST refunds;
- (d) Workstream D: Use of new technologies to improve VAT/GST compliance (information technology systems, e-invoices and big data).

69. Members and observers expressed their appreciation for the Subcommittee's work and welcomed the draft papers. They highlighted the critical importance of VAT in tax systems, in particular for developing countries, where it represented a significant source of revenue. Specific suggestions and comments were provided on the paper on workstream A. One member suggested a revision to section 5.6 relating to dispute resolution. Another member proposed expanding the discussion on VAT exemptions and adding examples of existing legislation on cross-border VAT issues. He also noted that terminology should be standardized across the four papers, which could be dealt with as an editorial task.

70. Other members made more general comments. One member highlighted the relevance of "carousel fraud" for developing countries and suggested that it could be taken up by the next membership of the Committee. Another member noted that much of the VAT legislation in developing countries was modelled on foreign laws. She hoped that the Subcommittee's work would be continued by the next membership and proposed that it explore such topics as VAT and tourism and VAT and official development assistance.

71. Ms. Namuyemba-Sikombe expressed her gratitude to the drafters for their efforts and thanked the members and observers for their constructive feedback. On the issue of cross-border services, she clarified that it had been expressly stated in the overview paper that the issue would not be addressed in detail at the present stage. However, she acknowledged that as a foundational framework had now been established, the topic could possibly be developed further by the next membership. A similar approach was suggested regarding the development of model legislation. She assured the members that the Subcommittee would carefully consider the feedback received in refining the papers. She also noted that the Subcommittee would prepare a list of potential topics to suggest to the next membership for its consideration.

72. The Co-Chair, Ms. Kana, thanked all participants for their contributions and formally invited the members to approve the papers. The Committee subsequently gave final approval to all the papers.

## O. Health taxes

73. Ms. Namuyemba-Sikombe, one of the Co-Coordinators (along with Trude Steinnes Sønvisen) of the Subcommittee on Health Taxes, provided an update on the Subcommittee's progress on the handbook on health taxes for developing countries, the primary work product of the Subcommittee's work programme. Prior to the current session, the Committee had approved three chapters. For the twenty-ninth session, the Subcommittee had provided drafts of all the remaining chapters, either for a second reading and approval or for a first reading.

74. Ms. Namuyemba-Sikombe then presented the Co-Coordinators' report entitled "Revised chapters" (E/C.18/2024/CRP.35). At its twenty-eighth session, the Committee had had a first discussion on chapter 3, "Role of health taxes in national budgets"; chapter 8, "Addressing potential secondary effects of health taxes"; chapter 10, "How to generate public acceptability for health taxes"; chapter 12, "Specific issues with respect to alcohol taxation"; and chapter 13, "Specific issues with respect to excise taxation to support improved nutrition". She explained that the Subcommittee had revised those chapters in response to comments made at and following the twenty-eighth session.

75. With respect to the discussions on alcohol policy in the above-mentioned chapters, several observers suggested changes regarding factual statements or matters of nuance. They were asked to send in written comments by 8 November 2024. Several Committee members expressed the view that the chapters were currently well-balanced and that any changes made in response to written comments should not change that balance. The Committee therefore approved the revised chapters, subject to minor changes to correct errors.

76. The Committee held a first discussion on the note "New chapters" (E/C.18/2024/CRP.36) and the note "Chapter 1: Introduction to the handbook on health taxes for developing countries" (E/C.18/2024/CRP.41). The first note included drafts of Chapter 6, "Practical considerations for health tax revenue use"; chapter 7, "Administering health excise taxes"; chapter 9, "Ensuring coherence between policy instruments"; and chapter 11, "Specific issues with respect to tobacco taxation".

77. In connection with chapter 11, a member of the Committee noted that there had been a robust discussion on the costs of tobacco taxation but less discussion on the benefits. The member explained that, in their country, an increase in tobacco taxes had resulted in significant savings by reducing the number of premature deaths. The same member suggested increasing attention to new products, including vapes (electric cigarettes). Another member raised the issue of cooperation between academia and line ministries and the importance of public communications and discussing how to measure the effectiveness of various approaches.

78. The Co-Chair, Ms. Kana, requested that all written comments be submitted by 8 November 2024 to allow the Subcommittee to take them into account in finalizing the chapters.

## P. Relationship of tax, trade and investment agreements

79. The Co-Coordinator of the Subcommittee on the Relationship of Tax, Trade and Investment Agreements, Aart Roelofsen, presented the Co-Coordinators' report on the progress made in the Subcommittee's work and its workstreams (E/C.18/2024/CRP.23).

80. With regard to workstream A, on tax and international investment agreements, draft guidance on tax policy and administrative measures and their relationship with international investment agreements was presented for approval. The guidance

included recommendations on the negotiation of such agreements and potential impacts on tax and addressed such topics as the interaction between international investment agreements and domestic law and dispute prevention. The draft guidance incorporated feedback gathered during the twenty-eighth session of the Committee. Mr. Roelofsen highlighted the main changes, which focused primarily on issues relating to the discussions on investment incentives, stabilization clauses and the importance of involving tax officials at an early stage of disputes.

81. Several members expressed strong support for the draft guidance, emphasizing its usefulness for both tax and investment officials. One member suggested that additional points could be added to ensure safeguards against potential abuse by investors. Another member suggested that the section on relevant work by the United Nations Conference on Trade and Development could be expanded, although that was not seen as a barrier to approval, given that it could be done editorially. An observer expressed appreciation for the balanced approach of the paper and offered to contribute practical experiences in relation to any ongoing work. The Co-Coordinator reiterated that the aim was to have the paper approved at the current session, as the Secretariat had confirmed that the proposed refinements could be addressed as an editorial matter in consultation with the Co-Coordination. The Co-Chair, Ms. Kana, noted the work that Alain Castonguay, as a consultant to the Department of Economic and Social Affairs, had done on the paper, expressed gratitude for the comments received and invited members to approve the paper, subject to any necessary purely editorial changes. The Committee approved the paper.

82. On workstream B, concerning the relationship between tax treaties and the General Agreement on Trade in Services of the World Trade Organization, the Subcommittee submitted for approval a draft text of a clause addressing the relationship of the General Agreement dispute settlement provisions with tax treaties. The clause had formerly been addressed only in the commentary, by means of an optional provision, but would now be placed in article 25 of the Model Convention, with attendant commentary, after first consideration at the twenty-eighth session. The Co-Coordinator requested direction from the Committee on whether to incorporate an extended provision covering other agreements directly in the text of the article itself or solely in the commentary.

83. On the proposed draft text of the General Agreement clause, some members suggested minor language changes. One member fully supported the text of the article, preferring not to alter it given its established presence in the commentary. The Co-Chair confirmed that there was no opposition to approving the text of the General Agreement clause, and the Committee accordingly approved it. Purely editorial changes could, as always in such cases, be made in consultation with the Co-Coordination.

84. Regarding the commentary on the clause, a member put forward editorial suggestions for paragraphs 59 and 60 that would eliminate duplication and offered to submit them in writing. It was noted that although the commentary would undergo further review and be presented for final approval at the next session, no significant changes were anticipated.

85. With regard to the extended provision, another Co-Coordinator, Ms. Kana, clarified that the decision on incorporating an extended provision had already been taken at the previous session of the Committee; the decision to be taken at the current session was whether to place the provision in article 25 or only in the commentary. In that regard, members expressed differing opinions.

86. Some members expressed strong support for including the extended provision in the article, arguing that it would provide greater visibility and ensure that tax officials considered it during negotiations, especially in developing countries. One member noted that many existing tax treaties, including those of OECD member

countries, already incorporated extended provisions, indicating that their inclusion did not inherently conflict with constitutional or legal frameworks. Another member emphasized that the main reason for having the provision in the article was to help prevent forum-shopping by ensuring that tax disputes were resolved by tax experts rather than general trade or investment dispute mechanisms.

87. Conversely, other members raised concerns about the potential legal uncertainty of a novel provision and the broad scope of the provision. One member argued that even though an extended provision existed in some treaties, it used different wording, was not widely used and did not appear ever to have been applied in practice. Another member cautioned that the provision could lead to conflicts with existing and future investment agreements and suggested that including it only in the commentary would allow for further evaluation of its practical implications. Concerns were also expressed about the extended provision overriding dispute resolution provisions agreed in existing and future trade and investment agreements and the potential constitutional issues that that could pose for some jurisdictions. Another member raised the concern that the inclusion of such a provision in the Model Convention was not consistent with the whole-of-government approach promoted in the approved guidance paper under workstream A.

88. Following the debate, a member called for a vote. A substantial majority of the Committee, by a margin of 15 to 8, voted in favour of placing the extended provision in article 25. The Subcommittee would re-present the text of the provision, with attendant commentary, which would include a minority view expanding on the concerns raised at the session alongside the views of those not sharing those concerns, for finalization at the next session.

## **Q. Capacity-building**

89. The Chief of the Capacity Development Unit in the Financing for Sustainable Development Office, Emily Muyaa, provided an update on the Secretariat's capacity development programme regarding tax and domestic resource mobilization since the twenty-eighth session, along with forthcoming activities.

90. Ms. Muyaa briefed the Committee on several workshops. The annual United Nations/OECD tax treaty negotiation workshop had been held in Vienna in July 2024. In May, the same tax treaty negotiation workshop had been held in Seoul, the first time that the joint workshop had taken place in the Asia-Pacific region. The Department of Economic and Social Affairs and OECD had collaborated with the Asian Development Bank and the Korea Tax Center on the Seoul workshop. Another new workshop, on select international tax issues for Portuguese-speaking African countries, would be held in Luanda in December 2024.

91. Ms. Muyaa underscored the collaborative efforts among the secretariats of the United Nations, OECD, the International Monetary Fund and the World Bank Group through the Platform for Collaboration on Tax. She also highlighted the work of the Department of Economic and Social Affairs on expanding online training tax courses on transfer pricing and translating the course on the mutual agreement procedure into French. New interactive training materials on advance pricing agreements and taxation of the extractives industries were also in process.

92. Ms. Muyaa provided a brief overview of the Office's current Development Account project on identifying and addressing vulnerabilities to aggressive tax avoidance in developing countries, which had been launched in 2024 and was to be implemented through 2027. The project would develop and refine a risk assessment tool to help countries in identifying and addressing vulnerabilities, working with three pilot countries and focusing in those countries on areas at high risk for, and industries



prone to, aggressive tax avoidance. Insights gained from the project would inform future capacity development activities for a wider range of developing countries, including through regional workshops.

93. Members and observers commended the capacity-building work and its significance for developing countries. Comments by observers included a suggestion that elements of the various Committee guidance documents that had been finalized by the current membership should be incorporated into the current capacity development work, such as the guidance already approved on transfer pricing and the forthcoming updates to the Model Convention. Several Member States noted that they had benefited from technical assistance missions that covered such topics. There was also a request to restart the community of practice virtual workshops as an efficient way to provide training to a wide group of tax officials. Ms. Muyaa thanked the members and observers for their comments, noting that their inputs would be taken into account in future work.

94. The key role played by countries in contributing funds for that work was highlighted by the Secretariat and further recognized by the Co-Chair, Ms. Kana. Contributions from the Governments of Denmark, India, Norway and Sweden and the European Union were noted with gratitude, and a call was made for further contributions to amplify and extend the benefits of the Committee-related and capacity development work.

## **R. Other matters for consideration**

95. No additional matters were raised for consideration. Members were reminded, as a general matter, that it had always been the practice of the Committee for the editing of the texts finalized and approved by the Committee to be conducted under the supervision of the relevant coordinators and that the process did not entail the making of substantive changes. The Co-Chair, Ms. Kana, reported that the title of the Model Convention, in particular whether it should be shortened to “United Nations Model Double Taxation Convention”, had been discussed in a closed meeting and it had been agreed to discuss the issue in an open meeting at the thirtieth session, with a view to reaching a decision then. A small group of members had been asked to prepare a paper for consideration at that session.

### **Agenda item 4: Provisional agenda for the thirtieth session**

96. The provisional agenda for the thirtieth session proposed for approval by the Economic and Social Council is set out in chapter II of the present report. Members were informed that the dates and venues of the next sessions were yet to be confirmed by the Council but were expected to be as follows:

(a) Thirtieth session: 24–27 March 2025 (New York), to be followed on 28 March by the 2025 Economic and Social Council Special Meeting on International Cooperation in Tax Matters;

(b) Thirty-first session: 21–24 October 2025 (Geneva).

### **Agenda item 5: Arrangements for adopting the report of the Committee on its twenty-ninth session**

97. The Secretary noted that arrangements for the report on the session would, as usual, be as provided for in the Committee document entitled “Practices and Working Methods for the Committee of Experts on International Cooperation in Tax Matters”.

**Closing remarks**

98. The Co-Chairs thanked Committee members and observers for their in-person participation in the session, acknowledging the valuable contribution of observers and also of those countries financially supporting the work of the Committee. They also thanked the Secretariat and those providing interpretation and conference services in Geneva. The Secretariat thanked all those participating, in particular the Co-Chairs, for their skilled handling of the session. After a final closed meeting, the session was formally concluded.

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