

Distr.: General  
11 March 2025

Original: English

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

**Thirtieth session**

24-27 March 2025

Item 3(k) of the provisional agenda

**Digitalization and Other Opportunities to Improve Tax Administration**

**Co-Coordinator's Report**

***Summary***

This report is presented to the Thirtieth Session of the Committee. It outlines the work carried out by the Working Group on Digitalization and Other Opportunities to Improve Tax Administration in furtherance of its mandate and plan of work.

The report includes annexes containing Chapters of the draft Guide to Digitalization of Revenue Authorities.

The Working Group presents *for approval*: the Outline of the Guide, Part II on Legal Governance Framework (Chapters 3 and 4), Chapter 5 (Data Governance Strategy and Framework), and Part IV on Innovative Technologies (Chapter 8)

## Background

1. At the Twenty-third Session of the Committee in October 2021, the Secretariat provided a paper on Digitalization and Other Opportunities to Improve Tax Administration E/C.18/2021/CRP.30. That paper highlighted issues for consideration in assisting tax authorities to digitalize their operations and improve administration of taxes. At that session the Committee established a Working Group on Digitalization and Other Opportunities to Improve Tax Administration to review the work done in other forums on the digitalization of tax administration and, in so doing, identify any existing gaps in this work and consider the possible value the Committee could add to this work, as well as consider other means of improving tax administration.

2. In subsequent meetings, the Working Group reported on its proposed (and now approved) workplan, and the progress made thus far. See the following relevant documents for reference:

- [Report on the twenty-third session](#)
- [E/C.18/2022/CRP.11](#) - Co-Coordinator's report presented to the Twenty-fourth Session.
- [Report on the Twenty-fourth Session.](#)
- [E/C.18/2022/CRP .33](#) - Co-Coordinator's report presented to the Twenty-fifth Session.
- [Report on the Twenty-fifth Session](#)
- [E/C.18/2023/CRP .4](#) - Co-Coordinator's report presented to the Twenty-sixth Session.
- [Report on the Twenty-sixth Session.](#)
- [E/C.18/2023/CRP.33](#) - Co-Coordinator's report presented to the Twenty- seventh Session.
- [Report on the twenty-seventh Session.](#)
- [E/C.18/2024/CRP. 4](#) - Co-Coordinator's report presented to the Twenty-eighth Session.
- [Report on the twenty-eighth Session](#)
- [E/C.18/2024/CRP.38](#) - Co-Coordinator's report presented to the Twenty-ninth Session.
- [Report on the Twenty-ninth Session](#)

3. At the Twenty-fifth Session, the Committee approved the proposal to develop a UN Guide to Digitalization of Revenue Authorities. At the Twenty-ninth Session, the Committee considered Chapter 5 for a first reading and chapters 3, 4 and 7 for a second reading.

## Meetings of the Working Group

4. The Working Group held two virtual meetings on 22 November 2024, and 27 February 2025 to discuss the identified workstreams to fulfill the mandate of the working group. This report reflects the outcome of those discussions.

5. The Working Group discussed the feedback received from the Twenty-ninth Session and noted that the chapters presented for approval at that Session were approved, that is, Chapters 1, 6, 7 and case studies.

6. The group considered the remaining parts of the Guide - that is: Part 2 on the Legal Governance Framework (i.e. Chapters 3 and 4), Chapter 5 on Data Governance Strategy and Part 4 on Innovative Technologies (Chapter 8) and made some amendments to the Legal Governance Framework as per input received from members of the working group.

7. It was observed that these chapters would be submitted to the Committee for approval at the Thirtieth Session.

### **Proposed Future Workstreams**

8. Building on comments by observers at the 29th Session, the Working Group noted that there were still relevant issues that could be addressed in this area and proposed that the next Membership of the Committee could consider addressing the following issues (recognising that it would determine its own workplans):

- Creating a governance framework to regulate and guide the use of new technologies in revenue administration.
- Use of new technologies in dispute resolution
- Use of digitalization for Risk Management.
- Electronic invoicing

### **Issues**

9. The Committee is asked to **approve** the following parts of the draft Guide;

- Outline (Annex 1)
- Part 2 on Legal Governance Framework comprising Chapters 3 and 4 (Annex 2)
- Chapter 5 on Data Governance Strategy (Annex 3) and
- Part 4 on Innovative Technologies comprising Chapter 7 (Annex 4)