



COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS

OVERVIEW

The UN Tax Committee is globally recognized for its work in norm-and policy-shaping and provision of practical guidance on domestic and international tax policy. It plays an important role in supporting efforts to mobilize financing and other means of implementation for the 2030 and the Addis Ababa Action Agenda, while giving special focus to developing countries. In the midst of the current economic and cost of living crisis, the focus of the Committee is on raising domestic resources for investment into, and aligning tax policies in support of, the Sustainable Development Goals and climate action.

The UN Tax Committee's work is at the fore of fostering international tax cooperation through a variety of approaches, for example, by supporting and informing domestic tax policy and administration. A subsidiary body of ECOSOC, the UN Tax Committee meets in biannual sessions, while working year-round through its multi-stakeholder subcommittees. Its members also engage in the annual Special Meeting of ECOSOC on international cooperation in tax matters to advance intergovernmental discussion on tax cooperation.

MANDATE

The UN Tax Committee shapes norms and policies and provides practical guidance in the area of international tax cooperation. It evaluates how emerging issues could affect this cooperation. It also makes recommendations on capacity building and technical assistance to developing countries.



MAIN OBJECTIVE

The UN Tax Committee strengthens international cooperation on domestic and international tax matters. It generates practical guidance for governments, tax administrators and taxpayers to strengthen tax systems. It makes key contributions to mainstreaming, in the work of ECOSOC, the role of tax in raising domestic resources to achieve the SDGs and advances intergovernmental discussion on tax issues.



TAXATION & SDGs

The UN Tax Committee brings a strong sustainable development perspective to its work on taxation and integrates Tax and SDGs into all its workstreams. Critical for developing countries, it examines cutting-edge issues such as the taxation of the digitalized and globalized economy, taxation of the extractives industry, carbon taxation wealth and health taxes, gender equality, and value added taxes.



TAXATION OF THE GLOBALIZED AND DIGITALIZED ECONOMY

The UN Tax Committee continued its work on improving key UN Model Tax Convention provisions for more effectively address the challenges the digitalized and globalized economy. At its most recent session, the Committee approved a new article, along with its commentary, aimed at consolidating various provisions related to cross-border services. Also agreed was a draft decision, to be included in the session's report, for transmission to ECOSOC of the Fast Track Instrument (FTI) - previously approved by the Committee in an earlier session- to implement specific provisions of the UN Model Tax Convention.



TRANSFER PRICING

The UN Tax Committee's Subcommittee has recently approved guidance on the practical aspects of what countries' tax administration need to establish an advance pricing agreement program. Separately approved was guidance on the application of the arm's length principle to intercompany transactions of CO2 certificates.



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