



**MR. NAVID HANIF
ASSISTANT SECRETARY-GENERAL FOR ECONOMIC DEVELOPMENT**

**Opening Remarks
24 March 2025, New York from 10:50 to 11am**

**Distinguished Members of the United Nations Tax Committee,
Observers,
Ladies and gentlemen,**

It is an honour to open the 30th Session of the UN Tax Committee on behalf of the Secretary-General.

We celebrate the 20th anniversary of this vital norm- and policy-shaping body, alongside the culminating Session of this Committee's 2021-2025 membership.

Today, I want to (1) reflect briefly with you on the two decades of progress of the UN Tax Committee; (2) spotlight the achievements of the current membership; and (3) look ahead to the next membership.

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For two decades, the UN Tax Committee has dedicated its work to fair international tax norms.

In 2005, the Committee was established as a successor arrangement to the Ad Hoc Group of Experts.

Increased globalization and growing cross-border trade marked the early 2000s. This created demand for a space where experts could discuss the impact of these challenges on international taxation.

From the outset, the UN Tax Committee focused on providing solutions that worked for all countries, particularly developing ones.

The Committee has consistently shown its collaborative spirit and willingness to take up pressing tax issues.

With each membership, the Committee has evolved and expanded its scope to new and emerging issues, in tax treaties and beyond: from transfer pricing to extractives industry taxation, taxation of the digitalized and globalized economy, environmental taxation, and more.

The UN Tax Committee’s contribution to international tax norms cannot be overstated.

Through its work, it has fostered multi-disciplinary and multi-stakeholder discussions, helped shape the development of tax policies and administration, and provided practical guidance, in some cases informed by real-world country cases and experiences.

Its work has been central in bringing together experts from diverse tax systems around the world to ensure that UN norms and expert guidance on tax matters, domestic and international, reflect the needs and priorities of all countries.

The success of the UN Tax Committee and related capacity building work laid the foundation for the UN intergovernmental process toward the UN Framework Convention on International Cooperation in Tax Matters.

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The Committee’s current membership forged and delivered an ambitious, demand-driven work programme, aimed to bolster countries’ efforts toward financing the Sustainable Development Goals, amid an increasingly challenging global context.

It will be known for its bold work on a new Article that responds to the shift in our economies away from “bricks and mortar businesses” to digital business models – by allowing taxation of cross-border business activities without physical presence.

You were also the first membership to take on pressing issues such as the taxation of wealth, indirect taxes and the relationship of tax to trade and investment agreements.

Throughout, you have shown deep determination and openness to diverse points of view.

We celebrate this Committee and all the observers from Member States, international and regional organizations, civil society, academia, and the private sector who make essential contributions to the work of the Committee and its subcommittees.

We also express our deep appreciation to India, European Union, Norway, Denmark, and Sweden for the vital financial contributions that have made these achievements possible.

I wish all a most successful Session, as you have some remaining, pressing and important issues to conclude.

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Your membership will leave both a strong legacy and important lessons for the next membership of the Committee, to be appointed by the Secretary-General following notification to ECOSOC.

We are both heartened and impressed by the wide-ranging interest of Member States to nominate top experts for the next membership. The deadline for nominations is 4 April 2025.

Trade tensions and protectionism, climate change concerns, demographic shifts and inflationary pressures all present challenges that will impact economies around the world – and that may need to be accounted for in tax policies and administration.

The UN Tax Committee will play an essential role in tackling these emerging issues to ensure that their guidance continues to support sustainable development and address global inequalities.

As we look to the future, we must reinforce and build on the foundation laid over the last 20 years. This means strengthening the Committee’s role in promoting inclusive, fair, and transparent tax policies. It means ensuring that the UN Tax Committee responds to the voices and realities of all nations, particularly those from developing countries. And it means advancing new ideas and innovative solutions.

In closing, I extend my profound gratitude to all members of the UN Tax Committee – past and present – whose unwavering commitment has transformed international tax norms and contributed so much to improving tax policies and administration in support of the 2030 Agenda for Sustainable Development.

Your dedication has not merely shaped norms and policies: you have advanced global equity and sustainable development.

As we mark this 20th anniversary, let us renew our dedication to fairness, collaboration and innovation – the hallmark of this Committee’s enduring legacy and harbinger of its future role and impact.

Thank you.

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