



# Committee of Experts on International Cooperation in Tax Matters

30th session, New, York, 24-27 March 2025

## Co- coordinators' Report on Subcommittee on Indirect Tax Issues

## Papers approved in the 29th Session of the Committee

- ❖ Overview of VAT/GST in developing countries;
- ❖ VAT/GST treatment of small enterprises;
- ❖ An introduction to VAT/GST refunds; and
- ❖ The use of new technologies to improve VAT/GST compliance (IT systems, E-invoices/big data).

## Suspended topics that could be revisited

- ❖ Interaction between VAT/GST and other taxes;
- ❖ VAT/GST and specific sectors (Tourism and Construction); and
- ❖ VAT/GST and government entities, charities and donor-funded projects.

## Suggested topics for the next Subcommittee

- ❖ VAT treatment of Islamic Finance Instruments;
- ❖ Designing VAT/GST systems to be less regressive;
- ❖ VAT and the financial sector;
- ❖ VAT and the digital economy;
- ❖ Prevention and resolution of cross-border VAT/GST disputes;
- ❖ VAT/GST application to digital platforms from a developing country perspective;
- ❖ Electronic certificates for VAT/GST refunds.

# Note of Thanks

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- ❖ Fabiola ANNACONDIA (IBFD)
- ❖ Lesley O'CONNEL XEGO (South African Revenue Service, South Africa)
- ❖ Santiago Diaz de SARRALDE (CIAT)
- ❖ Fanie VAN ZYL (University of Pretoria, South Africa)
- ❖ Rodney Govender (PwC)
- ❖ Alex Baulf (Avalara, United Kingdom)
- ❖ Marie LAMENSCH (UCLouvain and the Vrije Universiteit Brussel)
- ❖ Emeka NWANKWO (ATAF)
- ❖ Marius van OORDT (University of Pretoria)
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- ❖ Janet SIMBEYE (Malawi Revenue Authority, Malawi)
- ❖ Rebecca MILLAR (University of Sydney Law School)
- ❖ Enrique Bolado (Committee Member)
- ❖ Daniel ALVAREZ (World Bank)
- ❖ Elisangela Rita (Committee Member)
- ❖ Bevon SINCLAIR (COTA)
- ❖ Liselott KANA (Committee Member)
- ❖ Dimitra KOULOURI (OECD)
- ❖ Ludwig De WINTER (European Commission)
- ❖ Yan XIONG (Committee Member)
- ❖ YoungJoo LEE (Committee Member)
- ❖ Marlene Patricia NEMBHARD-PARKER (Committee Member)
- ❖ Mya Mya OO (Committee Member)
- ❖ Jeffrey OWENS (Vienna University)
- ❖ Piakarskaya, Anastasiya (Vienna University)
- ❖ Luisa Scarcella (International Chamber of Commerce)
- ❖ Joe Marden (International Chamber of Commerce)
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Thank you