

Inputs from the Organisation for Economic Co-operation and Development (OECD)

On 27 June, the Intergovernmental Negotiating Committee (INC) on the United Nations Framework Convention on International Tax Cooperation called for written inputs from stakeholders and Member States regarding the issues notes and overview produced through the inter-sessional work on the following workstreams:

- Workstream I: Framework Convention
- Workstream II: Taxation of services
- Workstream III: Dispute prevention and resolution

The OECD, as an intergovernmental organization, participates in the INC as an observer. The OECD Center for Tax Policy and Administration (CTPA) is pleased to submit inputs for information with respect to each of the three workstreams and supporting issues notes.

Abstract:

Supporting domestic resource mobilisation is critically important and has been a growing focus across OECD initiatives – including being featured during the 17th Plenary meeting of the 147-member OECD/G20 Inclusive Framework on BEPS hosted by South Africa in April 2025. For information, and consideration to the extent relevant to delegates, the following OECD submission provides a non-exhaustive list of OECD initiatives, reports, and outputs (with links to supporting materials) that are related to these important issues.

Workstream I: Framework Convention

The issues note for Workstream I sets out views on three commitments that could be presented to the INC Plenary for discussion at the August 2025 sessions. The following input relates to the topic of sustainable development and domestic resource mobilisation.

Sustainable development and domestic resource mobilisation

Successfully mobilising domestic resources requires a multi-pronged approach that considers, among other factors:

- All potential revenue sources, including international taxes as well as all forms of domestic tax and non-tax revenues
- Enhancing the effectiveness and efficiency of tax administration to close tax gaps; and
- Addressing informality and understanding interactions with sustainable growth.

Recently, the Platform for Collaboration on Tax (which includes the OECD, UN-DESA, IMF and WBG) reached a [consensus view](#) highlighting the need for stronger tax systems to close the growing SDG financing gap, especially in low-income countries, and called for comprehensive tax reforms that strengthen the whole tax system.

Supporting domestic resource mobilisation has been an important focus across OECD work streams. For information, following is a non-exhaustive list (with links to detailed documents) of

some of the activities and initiatives in which the OECD is involved that supports the comprehensive domestic resource mobilisation agenda:

- Capacity building work:
 - [Platform for Collaboration on Tax](#)
 - [Tax Inspectors Without Borders Initiative](#), [Tax Inspectors Without Borders Annual Report 2025 – Ten Years of Hands-on Assistance in Developing Countries](#)
 - [Tax Co-operation for Development report](#)
 - [Tax and Development at the OECD – A Retrospective \(2009-2024\)](#)
 - [Independent evaluation of the OECD’s Tax and Development Programme](#)
 - [Other OECD capacity building initiatives on tax](#)
 - [Global Forum Capacity Building Report](#)
- Comprehensive statistics and analysis to inform domestic policymakers:
 - [Global Revenue Statistics Initiative](#)
 - [Corporate Tax Statistics](#)
 - [International Survey on Revenue Administration](#)
 - [Tax policy analysis](#)
 - [Mobilising domestic resources in low- and middle-income countries](#)
 - [The design of presumptive tax regimes report](#)
 - [OECD Health Statistics](#)
 - [Financing social protection in OECD countries](#)
 - [Taxation and inequality report](#)
- Cross-border trade:
 - [OECD International Value Added Tax/Goods and Services Tax Guidelines](#)
 - [VAT Digital Toolkit for Africa](#)
 - [VAT Digital Toolkit for Asia-Pacific](#)
 - [VAT Digital Toolkit for Latin American and the Caribbean](#)
 - [OECD Model Tax Convention](#), [Toolkit on Tax Treaty Negotiations](#)
- Tax transparency and exchange of information:
 - [Global Forum on Tax Transparency and Exchange of Information](#)
 - [Global Forum Annual report](#)
 - [Consolidated text of the Common Reporting Standard](#)
 - [International Standards for Automatic Exchange of Information in Tax Matters](#)
 - [Handbook for Second Round Peer Reviews and New Monitoring Processes on Transparency and Exchange of Information on Request](#)
 - *Regional initiatives:*
 - [Asia Initiative, Tax Transparency in Asia](#)
 - [The Yaoundé Declaration, Tax Transparency in Africa](#)
 - [Latin America Initiative \(Punta del Este Declaration\), Tax Transparency in Latin America](#)

- Countering base erosion and profit shifting, and addressing the tax challenges associated with the digitalized economy:
 - [BEPS minimum standards](#)
 - [Global Minimum Tax \(GMT\)](#)
- Tax crime:
 - [Fighting Tax Crime – The Ten Global Principles](#)
 - [Academy for Tax and Financial Crime Investigation](#)
- Tax administration:
 - [OECD Forum on Tax Administration](#)
 - [Tax Administration 3.0: The Digital Transformation of Tax Administration](#)
 - [Maturity models](#)
 - [Inventory of Tax Technology Initiatives](#)
 - [VITARA](#)
- Environmental taxation:
 - [OECD Series on Carbon Pricing and Energy Taxation](#)
 - [Inclusive Forum on Carbon Mitigation Approaches](#)

The OECD is committed to continuing to collaborate constructively with the UN, other international organisations, and regional bodies on these important issues.