

UNTC 31st Session

Stakeholder Input Template



Help inform the Committee's deliberations on their work programme for 2025-2029 by sharing your perspectives on challenges in tax policy and administration facing developing countries, emerging issues that need attention, and where there is a need for more or different guidance. Submissions should be made in one of the six (6) UN languages. All valid submissions will be published on the UN Tax Committee website in the language submitted.

Submission details: Deadline: **1 September 2025**, Email to: taxcommittee@un.org

Subject: Input for UN Tax Committee Work Programme (2025-2029)

INFORMATION

Contact Person: Shabana BEGUM

Email: sbegum@mof.gov.ae

Type: Government

Organization (unless submission is in personal capacity): United Arab Emirates Ministry of Finance

BACKGROUND (Maximum of 200 words) – Please respond on page 2.

Please provide a brief summary of your organization's mandate and areas of work unless this submission is in personal capacity, how they relate to international tax cooperation, domestic resource mobilization, sustainable development, or any other field. This will help us map and better contextualize your perspective and input.

WORK PROGRAMME PRIORITIES (Maximum of 2000 words inclusive of any footnotes) – Please respond on page 3.

What should be the Committee's priority issues for 2025-2029? Consider, in light of the Committee's mandate, both the provisional agenda topics and any additional areas you believe are important.

For each priority you recommend, please explain:

- a) Why is this issue important for developing countries?
- b) What specific guidance or tools should the Committee produce?
- c) How would this output be practical and valuable for countries?

SUPPORTING REFERENCES Please list any hyperlinks to relevant reports, studies, or other materials that support your recommendations. Do not attach files. – Please respond on page 4.

BACKGROUND *(Maximum of 200 words)*

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The Ministry of Finance of the United Arab Emirates is responsible for implementing all financial policies related to economic development in the country, foremost of which is preparing and allocating the federal budget, managing the government's financial situation, and providing services to the government and business sectors, as well as individuals.

The Tax Policy Sector (TPS) within the UAE Ministry of Finance is responsible for developing tax policies that promote the sustainable development of the UAE. The country has recently transitioned from a 2.2. No/Nominal tax jurisdiction status to a 2.1 jurisdiction and is undertaking significant domestic and international corporate tax reforms. With over 140 double tax treaties in force, as well as the implementation of a domestic minimum top-up tax, international tax co-ordination and cooperation is of critical importance to the United Arab Emirates.

WORK PROGRAMME PRIORITIES *(Maximum of 2000 words inclusive of any footnotes)*

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The United Arab Emirates proposes that the work of the Committee focuses on the following key areas:

- Strengthening capacity building Initiatives to ensure developing countries and least- developed countries (as well as countries that are undergoing significant tax reforms) can effectively implement both current and future international tax rules. We consider this issue important for developing countries to improve domestic resource mobilization, combat tax evasion and avoidance, and negotiate effectively in international tax matters.
- Minimizing the additional burden on Tax Administrations and Businesses of all international tax reforms. This is important to ensure that the compliance burden for all stakeholders remains as low as possible whilst not hindering the integrity of the policy objectives or sustainable growth efforts.
- Applying efforts in the area of simplification and dispute resolution, for example by way of the application of safe harbors or transitional reliefs to complement the above two objectives.
- In addition to safe harbors and transitional reliefs, the committee should also use its role to actively consider where permanent and holistic “declutter” opportunities maybe available in the international tax landscape and standards to avoid duplication of efforts and relieve compliance burdens for developing countries. This is important to reduce costs of administration and better equip domestic resource mobilization.

Specific guidance or tools to achieve practical and valuable outcomes for developing countries include but are not limited to:

- The development of global tax transparency and reporting infrastructure to allow synergies in the collection, filing and exchange of tax information and avoid significant IT and systems costs for developing countries where common global regulations are implemented.

- Helping governments design effective, fair and growth supporting tax systems, such as helping modernize Value Added Taxes and technical reviews of tax incentives with the development of cost-benefit analysis tools.
- Improving the effectiveness, efficiency and transparency of tax administrations, such as Support in the implementation of e-filing systems, improved taxpayer registration and risk-based audit systems.
- Workshops, examples and guidance on areas of cross-border taxes such as tax treaties, transfer pricing and dispute resolution.
- Support and examples of drafting and enforcement of tax laws and regulations such as technical assistance in legal drafting and designing effective and workable anti- abuse rules.
- The development of road maps and phased approaches for developing countries implementing international tax rules, particularly for global tax regulations where inadvertent inactions or non-compliance may result in non-transparent or arbitrary non-tax implications.

SUPPORTING REFERENCES *Please list any hyperlinks to relevant reports, studies, or other materials that support your recommendations. Do not attach files.*

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