



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: Eva Maria MARQUEZ CAMPON

Email: campon@us.es

Type: ACADEMIA

Organization (unless submission is in personal capacity): Universidad de Sevilla

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)*

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.

As a Professor of Tax Law at the Facultad de Derecho of the Universidad de Sevilla, my current research focuses on the evolving role of the United Nations in shaping the future of international tax cooperation. Since 2023, I have closely followed the sessions of the UN Committee of Experts on International Cooperation in Tax Matters (UN TAXCO), the ECOSOC special meetings on international tax cooperation, the Financing for Development fora—including the most recent FFD4 held in Seville—as well as the negotiations of the Ad Hoc Committee (AHC) and the Intergovernmental Negotiating Committee (INC) concerning the prospective Framework Convention on International Tax Cooperation.

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

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?*

Priority topics:

1. Environmental Taxation and Climate Action:

Environmental taxation has become a central fiscal instrument to align national budgets with global climate goals. It was already addressed by UNTAXCO in previous mandates, yet the growing urgency of the climate crisis and the increasing frequency of natural disasters directly linked to climate change reinforce its priority as one of the most pressing issues on the Committee's agenda:

- a. Carbon Pricing and Resource Taxation:** Carefully designed taxes on carbon emissions, fossil fuels, and extractive industries can reduce environmental harm while incentivizing sustainable investment and innovation.
- b. Cross-Border Spillovers:** Without adequate coordination, environmental taxation may lead to carbon leakage and competitive distortions. Strengthened international cooperation is therefore essential to harmonize standards and reduce opportunities for evasion.
- c. Revenue Recycling for Development:** Revenues generated from environmental taxes should be reinvested in social protection systems and green infrastructure, ensuring that climate action also supports inclusive development—particularly in resource-constrained developing countries.
- d. Global Climate Cooperation:** Environmental taxation provides a direct fiscal pathway for countries to meet their climate pledges under the Paris Agreement, effectively linking domestic tax policy with the pursuit of global public goods.

UN TAXCO could work on advancing model for environmental taxation that balance climate objectives with equity and fiscal justice, offering practical tools that both developed and developing countries can adapt to their specific circumstances.

1.1 Why is this issue important for developing countries?

Developing countries are disproportionately affected by climate change yet face fiscal and technological barriers to energy transition. Environmental taxes can raise resources for adaptation

and mitigation while aligning economies with sustainability goals.

1.2 What specific guidance or tools should the Committee produce?

- Model frameworks for carbon and pollution taxes, adaptable to different levels of economic development.
- Best practice guidance on minimizing regressivity (protecting low-income households) and addressing carbon leakage.
- Technical assistance modules for integrating environmental taxes into national development plans.

1.3 How would this output be practical and valuable for countries?

Following the Manuals already done by the UN TAXCO, such guidance would help developing countries mobilize domestic resources for climate action while ensuring social fairness and competitiveness. It would also promote international consistency, facilitating participation in global carbon markets.

2. Digitalization and AI technologies in Tax Administrations

Digitalization and AI technologies are increasingly deployed by Tax Administrations to identify fraud, enhance compliance, and personalize taxpayer services. However, these tools present significant governance challenges:

- a. Taxpayer Rights and Due Process:** Automated decision-making risks eroding transparency, limiting recourse, and undermining trust if not subject to safeguards.
- b. Data Protection and Custodianship:** AI systems rely on massive datasets, often involving sensitive financial and personal information. This requires strict guarantees for privacy, proportionality in data use, and robust cyber-security.
- c. Information Exchange Risks:** AI amplifies both the scale and the complexity of cross-border data exchange. Mechanisms ensuring confidentiality and lawful use must be internationally harmonized.
- d. Capacity Disparities:** Many developing tax administrations lack the infrastructure and expertise to safely integrate AI. Without coordinated support, the AI divide could exacerbate global inequality in revenue mobilization.

e.

UN TAXCO should lead in elaborating a kind of Global Code of Conduct for AI in Tax Administrations, setting binding principles of fairness, explainability, proportionality, and accountability.

2.1 Why is this issue important for developing countries?

AI offers transformative potential to improve efficiency in revenue collection, detect fraud, and expand the tax base. For developing countries, where administrative resources are limited, AI can help overcome capacity constraints. However, risks of bias, opacity, and lack of transparency are particularly acute where regulatory safeguards are weaker.

2.2 What specific guidance or tools should the Committee produce?

- A Global Code of Conduct on AI in Tax Administrations, with principles on transparency, accountability, explainability, and proportionality.
- Model risk assessment guidelines to help countries evaluate AI tools before adoption.
- Best practice manuals on procurement, algorithmic oversight, and taxpayer rights.

2.3 How would this output be practical and valuable for countries?

Such outputs would allow developing countries to adopt AI responsibly, avoiding dependence on opaque private technologies and ensuring taxpayer rights are preserved. They would help administrations benefit from innovation while minimizing governance and human rights risks.

3. Wealth Taxation and Global Equity:

Wealth concentration among High-Net-Worth Individuals (HNWIs) and Ultra-High-Net-Worth Individuals (UHNWIs) has intensified fiscal imbalances and widened inequality:

- a. Domestic Wealth Tax Models:** The 2023 Model Law on Net Wealth Tax offers a blueprint for countries seeking to introduce or strengthen wealth taxation.
- b. International Cooperation:** Effective wealth taxation requires cross-border transparency. Shared beneficial ownership registries and automatic exchange of wealth information would reduce opportunities for hiding assets offshore.
- c. Global Minimum Wealth Tax:** Proposals such as those advanced by Zucman and others suggest that a coordinated minimum wealth tax could ensure equitable contributions from the richest individuals worldwide, avoiding “race-to-the-bottom” loopholes.
- d. Voluntary Compliance Incentives:** Complementary measures — such as simplifying reporting, reducing loopholes, and offering compliance incentives — can reinforce fairness and reduce incentives to evade.

Link between AI, Wealth Taxation, and the Challenge of Crypto-Assets

A crucial intersection between Artificial Intelligence and wealth taxation lies in the domain of crypto-assets. The proliferation of cryptocurrencies and decentralized finance (DeFi) platforms has created unprecedented challenges for tax administrations, offering high-net-worth and ultra-high-net-worth individuals new avenues to conceal income and wealth. Traditional reporting systems are insufficient to capture the full extent of these assets, particularly when transactions occur through anonymized wallets or across unregulated jurisdictions.

AI tools can be instrumental in this field: machine learning and network analysis can detect unusual transaction flows, identify links between pseudonymous accounts, and trace patterns of tax evasion. However, this requires robust international cooperation, access to data from exchanges, and shared standards of transparency.

For wealth taxation to be effective, crypto-assets must be explicitly integrated into both domestic and international frameworks. This implies:

- Inclusion of crypto holdings in net wealth assessments;
- Strengthening international cooperation on the exchange of crypto-asset information, building on but also going beyond the OECD's Crypto-Asset Reporting Framework (CARF);
- Ensuring that AI-driven monitoring respects taxpayer rights, proportionality, and due process.

If left unaddressed, crypto-assets risk becoming the modern equivalent of secrecy jurisdictions — digital shelters for unreported wealth.

By linking AI governance with wealth taxation standards UN TAXCO should advance international standards for wealth taxation and information exchange, ensuring that taxation reflects true economic capacity across jurisdictions and help to close these loopholes and guarantee that taxation reflects true economic capacity in the digital era.

3.1 Why is this issue important for developing countries?

Extreme wealth concentration and hidden assets undermine equity and fiscal capacity. UHNWIs often shift wealth across borders or into crypto-assets, eroding domestic revenue bases. For developing countries, this deepens inequalities and constrains public investment.

3.2 What specific guidance or tools should the Committee produce?

- A Model Law on Wealth Taxation adapted for countries at different stages of development.
- Template frameworks for international exchange of information on beneficial ownership and crypto-assets (building on but extending beyond the OECD CARF).
- Technical standards for using AI in detecting crypto transactions and linking pseudonymous wallets.

3.3 How would this output be practical and valuable for countries?

These tools would empower developing countries to tax according to true economic capacity, reduce evasion through crypto-assets, and prevent capital flight. They would also provide a basis for international cooperation, reducing harmful tax competition.

4. Strengthening the Role of UN TAXCO in Addressing Trade and Geopolitical Uncertainties:

The increasing frequency of unilateral and disproportionate measures in international taxation and trade—ranging from uncoordinated carbon border adjustments to extraterritorial reporting requirements—poses significant risks to the stability of global commerce. These developments often create uncertainty, exacerbate compliance costs, and disproportionately affect weaker states that lack the institutional or economic capacity to respond effectively.

UN TAXCO should explore the development of a toolkit of policy options and safeguards designed specifically for vulnerable economies. Such a toolkit could include:

- a. Model provisions to ensure that unilateral measures are consistent with international law and principles of fairness.
- b. Guidelines for dispute prevention and cooperative dialogue, reducing the risk of escalation between states.
- c. Best practices for resilience-building, enabling weaker administrations to adapt domestic tax policies and mitigate negative spillovers from external actions.

By equipping developing countries with a structured set of measures, UN TAXCO can help them better navigate the uncertainties of global tax and trade dynamics. This would not only enhance fiscal resilience but also reinforce the principle of multilateral cooperation as a counterweight to unilateralism.

4.1 Why is this issue important for developing countries?

Developing countries are disproportionately affected by unilateral and disproportionate measures in taxation and trade, such as extraterritorial reporting rules, digital services taxes imposed without coordination, or carbon border adjustment mechanisms (CBAMs). These measures often increase compliance costs, erode competitiveness, and undermine fiscal sovereignty. Weaker states, lacking the institutional capacity to respond effectively, face heightened vulnerability to revenue losses and economic instability. For these countries, a fair multilateral framework is not only a matter of fiscal equity but also a safeguard against marginalization in global commerce.

4.2 What specific guidance or tools should the Committee produce?

UN TAXCO could provide a structured toolkit for resilience and response that includes:

- Model principles and standards ensuring unilateral measures are consistent with international law, transparency, and proportionality.
- Best practice guidelines for negotiating cooperative solutions and preventing disputes.
- Templates for impact assessments, helping developing countries evaluate and anticipate the effects of external measures.
- Policy options for counterbalancing or mitigating impacts, including adjustments in domestic tax design, trade diversification, and strategic use of tax treaties.
- Capacity-building modules for legal and technical staff in ministries of finance and tax administrations to strengthen their negotiating position.

4.3 How would this output be practical and valuable for countries?

The proposed toolkit would give vulnerable countries concrete strategies to navigate the uncertainties of global trade and taxation, reducing asymmetries in bargaining power. Model standards would provide legal arguments to challenge disproportionate measures in multilateral fora, while impact assessment templates would enable proactive policy design. Capacity-building initiatives would empower administrations to defend their interests more effectively, enhancing fiscal sovereignty. Overall, these outputs would help developing countries shift from reactive responses to proactive strategies, making global tax cooperation more equitable and predictable.

5. More agenda topics not to be forgotten:

- a. Capacity Building:** Provide technical and financial support for administrations with limited infrastructure or expertise.
- b. Taxpayer Education:** Promote fiscal literacy as the foundation for voluntary compliance and a strong social contract.
- c. Gender Equality in Tax Policy:** Remove biases that perpetuate inequalities in tax treatment, particularly those affecting women.
- d. Principle of International Tax Cooperation:** Establish cooperation not only as a practice, but as a principle of global taxation, binding states to fairness and mutual accountability.
- e. UN TAXCO's Expert Guidance to the INC:** UN TAXCO should serve as the technical advisor to the Intergovernmental Negotiating Committee on the Framework Convention on International Tax Cooperation, ensuring that, among others, expertise on AI, environmental, and wealth taxation informs the treaty process.

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

Author identifiers:

Author: Eva María Márquez Campón

IDUS: 2461

ORCID: 0000-0003-3846-9042

PRISMA: 2461

DIALNET: 1797535

RESEARCHER: [JMP-6500-2023](#)

SCHOLAR: [qYpPNRoAAAAJ](#)

SISIUS: 5398

Book Chapters

- **"Retos fiscales ante la creciente internacionalización de los jóvenes profesionales: movilidad física y virtual"**, pp. 475-496, in *La atención a la juventud en el sistema tributario. Medidas fiscales de apoyo directo o indirecto al colectivo joven*, edited by Antonio Cubero Truyo and Luis Toribio Bernárdez, Tirant lo Blanch, Valencia, 2024, ISBN 978-84-1197-782-1.

Deposited in Zenodo (03 Feb 2025): <https://doi.org/10.5281/zenodo.14793108>

- **"La cooperación fiscal internacional y el cambio climático"**, in *Fiscalidad y ODS: retos medioambientales*, coordinated by Yolanda García Calvente and María García Caracuel, Enfoques Collection, Centro de Estudios Andaluces, (to be published 2025).
- **"La cara más atractiva del Derecho Financiero y Tributario: la residencia, el cambio de residencia y la superación del principio de residencia"**, in *La necesaria atención a la conciencia fiscal de la juventud en el Derecho Financiero y Tributario*, 2025, Aranzadi.

Journal Articles

- **"La inteligencia artificial en la enseñanza del Derecho Financiero y Tributario"**, pp. 428-445, in the II Special Issue "Inteligencia Artificial y Educación Superior" of the *Revista de Educación y Derecho. Education and Law Review*, November 2024, DOI: 10.1344 / REYD2024.2Extraordinario.48853

Journal website: <https://revistes.ub.edu/index.php/RED/index>

Deposited in IDUS (03 Feb 2025):: <https://hdl.handle.net/11441/168110>

Deposited in Zenodo (05 Feb 2025): <https://doi.org/10.5281/zenodo.14794286>

- **"Impact of the New International Tax Principles on International Investment Agreements (IIA) and Geographical Strategies of Multinational Companies: New Tax Rules for The New**

Economic Scenario", en , a4.1 -a4.15, *Review of International & European Economic Law* (RIEEL), 03 (No. 06), November 2024, ISSN 2938-0642.

Journal website: <http://www.rieel.com/>

Deposited in IDUS (03 Feb 2025): <https://hdl.handle.net/11441/168094>

Deposited in Zenodo (03 Feb 2025): <https://doi.org/10.5281/zenodo.14793867>