UNTC 31st Session
Stakeholder Input Template

UN Tax Committee

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

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Type: Business Sector

Organization (unless submission is in personal capacity): PPO Indacochea

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.

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PPO Indacochea is Bolivia's leading full-service law firm, created through the strategic merger of PPO Abogados and Indacochea & Asociados—two of the most prominent and respected legal institutions in the country. The firm has more than 180 professionals and offers the broadest geographic coverage in the market, with expertise across 12 practice areas and 30 industries, operating through six offices nationwide (Santa Cruz, La Paz, Cochabamba, Sucre, and Cobija).

In this regard, PPO provides legal advice to 19 of the 100 largest companies in Latin America and 30 of the largest 100 companies operating in Bolivia. We also advise small and medium-sized businesses, and we are proud to advise some of the most successful start-up companies formed in Bolivia.

In the tax field, PPO has the most extensive and most specialized Tax Team in the country, comprising over 30 lawyers and accountants. Our team has been recognized as *Bolivia's Tax Firm of the Year* by the *International Tax Review* (ITR) and is the only tax department in Bolivia ranked Band 1 by *Chambers and Partners*.

We have contributed to the drafting of national tax legislation and are frequently consulted on matters of tax policy and administration. In addition, PPO is a signatory to the UN Global Compact, committing to its principles.

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Issue 1: Taxpayer Rights

a) **Importance:** The UN has historically played a central role in promoting and protecting human rights worldwide. However, this role has not been fully reflected in areas such as taxpayer rights vis-à-vis tax administrations.

b) **Guidance:** At PPO, we believe that the Committee's work on taxpayer rights can provide jurisdictions with international standards that safeguard taxpayers globally. This could be achieved through a comprehensive report outlining the scope and content of taxpayer rights, enabling the Committee to define how the UN can establish a global standard that protects taxpayers regardless of whether they are subject to taxation based on source or residence.

c) **Value:** The establishment of minimum standards for taxpayer rights, along with effective mechanisms to monitor compliance, could significantly strengthen legal certainty at a global level. This would help facilitate the free movement of capital and individuals, while also encouraging investment, particularly in developing countries.

Issue 2: A path toward a BEPS-like minimum standard for MAP

a) **Importance:** BEPS Action 14 sets a minimum standard to improve the effectiveness and efficiency of dispute resolution under tax treaties, focusing on Article 25 of the OECD Model, which closely resembles Article 25 of the UN Model. Many developing jurisdictions are not part of the Inclusive Framework and have not implemented this standard, limiting the effective application of tax treaties.

b) **Guidance:** We believe the UN Committee could promote an international standard requiring all UN Member States to implement effective mechanisms for the Mutual Agreement Procedure (MAP). This would ensure timely and effective resolution of treaty-related disputes for both taxpayers and States, particularly given the close alignment between the OECD and UN Model provisions.

c) **Value:** Establishing a minimum standard for dispute resolution under Article 25 of the UN Model would provide greater legal certainty for States and taxpayers worldwide. This would enhance confidence in cross-border investments and increase the likelihood of investment flows into developing jurisdictions.

Issue 3: Tax Sparing Clause for Article 23 of the UN MTC, or for the domestic legislation of the residence jurisdictions of investors.

a) **Importance:** The production and export of natural resources remain fundamental for the economic development and progress of developing jurisdictions. However, certain measures adopted by jurisdictions where different parent entities or ultimate parent entities are resident eliminate the ability of developing jurisdictions to offer competitive incentives related to natural resources.

b) **Guidance:** We believe that, through the Committee and following the preparation of a relevant report, it is possible to identify the adoption of an international standard whereby residence jurisdictions provide, either through DTCs or domestic legislation, tax sparing clauses related to incentives focused on income arising from the production of raw materials.

c) **Value:** Establishing a minimum standard on the adoption of tax sparing rules in the residence jurisdictions of investors in the production and exploitation of raw materials in source jurisdictions will enable source jurisdictions to offer better conditions (or tax incentives) to investors from other jurisdictions. This ensures that such conditions are not undermined or lose their intended effect due to the application of CFC rules in the investor's residence jurisdiction, or through IIR or UTPR rules in jurisdictions implementing the global minimum tax.

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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