

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: Nsatusile Beauty MCODE

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Type: Other

Organization (unless submission is in personal capacity): Personal Capacity as a Tax Lawyer in Zambia

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.

I am a Senior Legal Advisor at GED Africa, a Zambian tax lawyer, and an Advocate of the High Court and Superior Courts of Zambia, holding an LLB and LLM in Commercial Law. This submission is in my personal capacity. My expertise lies in tax policy, research, and justice, focusing on equitable tax systems to drive sustainable development in Africa. In 2024, I presented a paper on tax harmonization considerations for AfCFTA at the African Bar Association, advocating regional fiscal integration to enhance trade and revenue. As Tax and Legal Manager at EY, I actively researched and shaped policy submissions to Zambia's Parliament, influencing amendments such as the Property Transfer Tax Act amendments to clarify tax on indirectly owned assets and Income Tax Act clarity on the functional currency being in Zambian Kwacha, boosting revenue transparency. These efforts align with the UN Tax Committees goals of strengthening international tax cooperation and domestic resource mobilization. Through legal practice and advocacy, I promote tax equity, supporting UN Sustainable Development Goals. I view digital taxation, environmental taxes (including carbon credits), and taxpayer rights as critical for revenue and fairness in developing countries.

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

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For each priority you recommend, please explain:

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- b) What specific guidance or tools should the Committee produce?*
- c) How would this output be practical and valuable for countries?*

1. Taxing Digital Services

a) Why is this issue important for developing countries?

The rapid growth of digital economies, including e-commerce and digital financial assets, poses challenges for developing countries with limited tax frameworks. Africa loses an estimated \$2.2 billion annually due to untaxed digital services.¹ These countries often lack the capacity to tax multinational tech firms, undermining domestic resource mobilization. Effective taxation of digital services supports SDGs 8 (decent work and economic growth) and 10 (reduced inequalities) by ensuring fair revenue collection.

b) What specific guidance or tools should the Committee produce?

The Committee should develop a model tax framework for digital services, including e-services and digital financial assets, tailored for low-capacity tax administrations. This should include simplified VAT/GST rules and guidelines for taxing non-resident providers. A digital compliance toolkit with templates for tax registration and reporting should also be created, alongside capacity-building workshops.

c) How would this output be practical and valuable for countries?

The model framework and toolkit would enable developing countries to implement digital tax policies efficiently, capturing revenue from global tech firms. Workshops would enhance administrative capacity, ensuring compliance and enforcement, thus increasing fiscal space for public services and economic development.

2. Strengthening Taxpayer Rights

a) Why is this issue important for developing countries?

Weak taxpayer protections in developing countries lead to arbitrary assessments, harassment, and disputes, eroding trust in tax systems and reducing compliance. Low trust can decrease tax-to-GDP ratios by up to 3.

b) What specific guidance or tools should the Committee produce?

The Committee should develop a model charter for taxpayer rights, including rights to fair treatment, appeal processes, and access to information. A practical toolkit with templates for dispute resolution mechanisms and taxpayer education programs should be created. Capacity-building workshops for tax officials on implementing taxpayer rights should also be prioritized.

c) How would this output be practical and valuable for countries?

The model charter and toolkit would provide clear frameworks for protecting taxpayers, enhancing trust and compliance. Workshops would build administrative capacity to implement fair processes, reducing disputes and increasing revenue collection, thus supporting sustainable development through stronger tax systems.

3. Integrating Carbon Credit Tax Policies

a) Why is this issue important for developing countries?

Carbon credits offer developing countries a mechanism to fund climate resilience while generating revenue. Sub-Saharan Africa could generate \$15 billion annually through carbon credit markets by 2030.² However, unclear tax treatments of carbon credits hinder participation. Clear policies would support SDG 13 (climate action) by incentivizing sustainable practices and funding adaptation.

b) What specific guidance or tools should the Committee produce?

The Committee should develop guidelines on taxing carbon credits, including definitions of taxable events and exemptions for small-scale projects. A toolkit with revenue forecasting models and case studies on carbon credit taxation should be created. Capacity-building workshops on integrating carbon credits into tax systems should also be prioritized.

c) How would this output be practical and valuable for countries?

Guidelines and toolkits would provide clear frameworks for taxing carbon credits, enabling countries to generate revenue while supporting climate goals. Workshops would enhance administrative capacity, ensuring effective implementation and alignment with Paris Agreement commitments, fostering sustainable development.

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

- **OECD**, https://www.oecd.org/en/publications/2024/04/tax-challenges-arising-from-the-digitalisation-of-the-economy-consolidated-commentary-to-the-global-anti-base-erosion-model-rules-2023_68ae5d21.html
- **ATAF**, <https://ataftax.org/library/digital-economy-and-cross-border-transactions-valued-added-tax-vat-policy-and-administration-considerations-for-african-countries/>
- **IMF**, <https://www.imf.org/en/Publications/Staff-Discussion-Notes/Issues/2023/09/15/Building-Tax-Capacity-in-Developing-Countries-535449>