



# 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](mailto:taxcommittee@un.org)

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

### INFORMATION

Contact Person: Mya Mya OO

Email: [myaooird@gmail.com](mailto:myaooird@gmail.com)

Type: Other

Organization (unless submission is in personal capacity): Personal Capacity - Former member of UN Tax Committee of Experts on International Cooperation in Tax Matters for 2021-2025

**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.*

This submission is made in my personal capacity as a former member of the UN Tax Committee of Experts on International Cooperation in Tax Matters. Over my career, and experiences in the Committee, I have observed the significant challenges faced by developing countries in navigating the complex and rapidly evolving global tax landscape. My perspective directly relates to enhancing domestic resource mobilization by ensuring that international tax rules are not only well-designed but also accessible, understandable, and implementable for all countries.

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

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*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?*

The Committee's work programme for 2025-2029 should prioritize addressing the knowledge, capacity, and language gaps that disproportionately affect developing countries. These foundational barriers undermine their ability to participate meaningfully in international tax cooperation and secure their fair share of revenue. While developing new standards is crucial, the Committee should ensure its guidance is practical and usable for developing countries.

The implementation of the OECD/G20 Base Erosion and Profit Shifting (BEPS) project serves as a key case study highlighting these gaps. While BEPS was a step forward, its sheer volume and technical nature created implementation challenges for developing countries. The documentation was primarily in English, causing delays and misinterpretations for non-English speakers.

### **1. Priority: Bridging the Knowledge and Capacity Gap through Practical Toolkits**

**a) Importance:** The complexity of modern international tax rules is a significant challenge for developing nations. Tax officials in these countries often lack access to the high-quality, continuous training needed to understand and implement highly technical rules. The BEPS project is an example. Many developing countries, struggle with the complexity of international tax rules. Limited resources, lack of expertise, and language barriers make it difficult for both tax authorities and businesses. This gap risks making effective tax administration the privilege of well-resourced nations.

**b) Specific Guidance/Tools:** The Committee should move beyond descriptive manuals to create interactive "Implementation Toolkits." For each major output (e.g., a new article in the Model Treaty, guidance on digital assets), the toolkit should include:

(1) Plain-Language Explanatory Notes: Summarizing the "why" and "how" for non-specialist policymakers.

(2) Flowcharts & Decision Trees: For tax auditors to apply complex rules (e.g., treaty entitlement).

(3) Risk Assessment Worksheets: Tied to guidance like the Transfer Pricing Manual, to help identify high-risk cases.

(4) Model Legislation Templates: Adaptable draft laws for implementing common provisions.

**c) Practical and Valuable:** These resources would help developing countries to apply international rules efficiently, reduce compliance burdens, and minimize disputes. For example, a simplified transfer pricing guide would support taxpayers in meeting obligations and help tax auditors focus on high-risk cases. The tax auditors could directly use a flowchart to assess a case, saving time and

reducing error. Lawyers could use model legislation to their domestic law amendment in line with international tax rules.

## **2. Priority: Establishing a Sustainable Support Mechanism for Capacity Building**

**a) Importance:** Developing countries face immense financial and human resource limitations. They struggle to fund participation in international forums and negotiations, implement complex rules, and retain trained personnel. Short-term training is not enough. Developing countries need sustained support to develop skills, update systems, and retain experts especially in regions facing additional challenges like political instability or natural disasters. It is challenging for developing countries to retain trained auditors or fund essential IT systems for digitalize tax administration, automatic exchange of information.

**b) Specific Guidance/Tools:** The Committee should advocate for:

(1) Dedicated funding for tax administration capacity building. The Fund, governed by the UN, would provide grants for long-term needs (e.g., IT infrastructure, legal drafting support, salaries for experts).

(2) Peer-learning platforms where officials can share experiences and solutions. The Peer programs would facilitate long-term secondments of officials between developing country tax administrations to share grounded, practical knowledge.

**c) Practical and Valuable:** Ongoing support would help tax authorities manage tax reforms, institutional development, and foster a culture of compliance. Learning from a peer who has implemented a tool like the MLI in a similar context is valuable.

## **3. Priority: Make Guidance Language-Inclusive**

**a) Importance:** The Language Gap creates an unnecessary barrier to inclusion. The dominance of a few languages in international tax discussions leaves developing countries tax official unable to fully engage. In a developing country, where English is not the primary language, the ability to understand and apply guidelines and publications is materially affected.

**b) Specific Guidance/Tools:** The Committee should mandate the development and maintenance of two key resources:

(1) A Multilingual Glossary of Tax Terms in all UN languages, with definitions and practical examples to ensure consistency.

(2) Regional Language Hubs: To translate, contextualize, and disseminate Committee materials and host discussions in their primary languages.

**c) Practical and Valuable:** Addressing these challenges is vital for empowering developing countries and ensuring they can benefit from the global tax framework. Regional hubs would ensure guidance is not just translated but is culturally and administratively relevant, leading to better implementation outcomes.

By embedding these priorities into its work programme, the Committee will ensure that its excellent technical work achieves its ultimate goal: empowering all countries to fairly and effectively mobilize their own domestic resources for sustainable development.

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

1. IMF Staff Discussion Note, "Building Tax Capacity in Developing Countries" (2023): <https://www.imf.org/en/Publications/Staff-Discussion-Notes/Issues/2023/09/15/Building-Tax-Capacity-in-Developing-Countries-535449>
2. UN Practical Manual on Transfer Pricing for Developing Countries: A core resource that would be enhanced by the risk assessment worksheets and simplified guides proposed.
3. OECD/G20 Base Erosion and Profit Shifting Project reports: The implementation challenges of these outputs highlight the need for the inclusive framework recommended.
4. UN Committee of Experts on International Cooperation in Tax Matters, "Report on the 28th Session"(2024):<https://digitallibrary.un.org/record/4050862?v=pdf>
5. UN Tax Committee Knowledge Gateway: A potential platform for hosting the proposed toolkits, glossaries, and learning curricula.