



# 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

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Type: Other

Organization (unless submission is in personal capacity): Personal Capacity / Former Member

**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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Personal Capacity / Former Member

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

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I am fully aware that as a former member I should be very restrictive in making suggestions. I have had my chance, and it is up to the next membership to advance and decide.

In the last membership it was suggested several times that article 7 deserves attention and I know the secretariat supports that idea. So, do I.

During my membership I have expressed my sympathy on several occasions with the idea that the Market State deserves a part of the taxation rights on the profits of MNE's. However, this principle should be implemented in model provisions in a coherent and consistent manner. A quasi-random attribution of taxing right to Market States only for selected services or transactions on the basis of the assumption that this serves developing countries will not find much support in real treaty negotiations, especially if it is implemented on a gross payment basis. Moreover, a lack of consistency and coherence will lead to tax planning structures and arbitrage and will ultimately prove to be hard to apply and administer.

Finally, the idea that developing countries are a homogeneous group with common interests which are the opposite of those of (so called) rich OECD members is far too simplistic.

In that light and in a broader context I believe the Committee should ask itself the question whether further divergence between OECD- and UN Model would be in the interest of developing countries, or in the interest of anyone. International tax cooperation is as important as it ever was and is not served by drifting apart of two authoritative institutions. Both OECD and UN should focus on extending their cooperation and strive to align their Models as much as possible.

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