

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: Brian Arnold

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Type: Other

Organization (unless submission is in personal capacity): [Click or tap here to enter text.](#)

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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The taxation of cross border income from employment.

This issue is important for all countries including developing countries since cross-border employment is increasing in importance and the taxation of non-residents working as employees in developing countries is a potential source of revenue.

The last Committee spent considerable time on income from services, resulting in new Article 12AA and the deletion of Article 14. Because income from employment is in substance a type of income from personal services, the relationship between the taxation of income from services and income from employment is close, and the rules for the taxation of these two types of income should be coordinated so that any differences between them cannot be exploited and there are no serious administrative issues for tax administrations. For example, the 183 day time threshold for Article 15 should be reconsidered given that Article 12AA has no time threshold. Other issues that could be included in a study of Article 15 are remote employees, the situations in which employees might create a PE for an enterprise as well as the ill-fated Article 15(4) proposed but rejected by the last Committee.

The Committee's work on Article 15 could potentially result in changes to Article 15 and to the Commentary on Article 15.

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