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**Committee of Experts on International
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Item 5(e) of the provisional agenda

Other areas - (vii) not covered by conference papers (e.g. environmental taxes, wealth and solidarity taxes, tax and human rights, tax and gender, etc.)

Summary

This note is presented for information and discussion on other areas not covered by other more specific conference papers. This note addresses matters such as environmental taxes, wealth and solidarity taxes, tax and human rights, and tax and gender.

This information note provides an overview of tax topics addressed by the 2021-2025 Committee membership for which no separate briefing notes have been prepared. For each topic area, it presents: (1) publications and guidance materials produced during the 2021-2025 period, including their substantive coverage and value for developing countries; (2) specific suggestions from the outgoing Committee membership for the incoming 2025-2029 Committee to consider; and (3) a summary of stakeholder submissions and recommendations received from Member States, international organizations, civil society, business sector representatives, and individual experts.

Information Note on Other Areas
(topics for which no separate briefing notes are prepared)

1. Environmental Taxation

Publications of the 2021-2025 Membership

Supplementary guidance to the 2021 UN Handbook on Carbon Taxation for Developing Countries: ¹

- **The Interaction of Carbon Taxation with other National Measures**
 - o **Part A: Interaction between carbon Taxes and other environmental measures (emissions trading and climate policy)**
 - o **Part B: Assessing the interaction of carbon taxation with excise duties, VAT, and income taxation**
 - o **Part C: Phasing out fossil fuel subsidies**
- **The Role of Carbon Taxes and other Measure to Support Energy Transition**
- **The Interaction between Carbon Taxes and Carbon Offset Programs**
- **Border Carbon Adjustments: Impact and Relevance for Developing Countries**
 - o **Part A: Carbon Leakage and Ways to Address it / Part B: Border Carbon Adjustment Measures**
 - o **Part C: Potential responses to border carbon adjustments**

Substantive coverage: The approved guidance focuses on how environmental taxes, especially carbon-related measures, fit into wider fiscal systems and policy mixes, including interactions with existing taxes, links to offsets and markets, potential spillovers from trade measures, and cross-cutting implementation issues (capacity constraints, sector-specific challenges, and aligning reforms with broader fiscal agendas).

Value for countries: Countries can access practical options and examples to design coherent environmental tax reforms that mobilize revenue while advancing climate and sustainable development goals, with specific attention to administrative realities and exposure to their contexts and fiscal systems.

Suggestions by the 2021 to 2025 Committee Membership for the 2025 to 2029 Membership

- Expand work beyond carbon taxes to cover broader environmental taxes integrated these into fiscal reform
- Provide guidance on clarity and administrative simplicity in environmental tax systems
- Develop practical guidance for developing countries on transitioning from excise taxes on fuels to carbon-based taxes
- Explore new environmental tax revenue sources in sectors such as forestry, land use, agriculture, water, and waste
- Build on the UN Handbook on Carbon Taxation through assessing different tax administration models and analyzing country experiences, including on voluntary carbon markets
- Analyze sector-specific taxation issues in shipping, aviation, and deforestation-linked industries

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by Member States (Cameroon and Somalia), international and regional organizations (ATAF, WATAF, SADC CBDC Secretariat/Regional Central Bank Initiative), civil society organizations (IISD and ITIC), the business sector (BMR Legal Advocates, DVS Advisory group) and experts in their personal capacity (Peter Hongler, Eva Maria Marquez, Marcos

¹ Advanced, unedited versions of these papers can be found here [Publications | Financing for Sustainable Development Office](#)

Valadão, Nsatusile Beauty Mgone) to the 2025-2029 Committee on issues related to environmental taxation:

- Draft a model clause to tax polluting activities
- Guidance on taxation of maritime resources
- Guidance on taxation of the aviation sector
- Guidance on minimizing the regressivity of environmental taxes
- Update the United Nations Handbook on Carbon Taxation
- Guidance to incorporate carbon taxation in domestic frameworks
- Practical frameworks for implementing environment-related tax measures at the border.

2. Wealth and Solidarity Taxes including the Taxation of High-Net-Worth Individuals

Publications of the 2021-2025 Membership

- [UN Handbook on Wealth and Solidarity Taxes²](#)
- [United Nations Sample Net Wealth Law \(part of the 2025 UN Handbook on Wealth and Solidarity Taxes\)](#)

Substantive coverage: The practical guidance offers insights into the various approaches to wealth taxation. While covering a range of wealth taxes, from capital income to inheritance and gift taxes, the focus is on applying a net wealth tax on individuals. The guidance discusses countries' decisions when taxing wealth, including potential consequences, highlighting policy design and implementation.

Value for countries: The guidance offers practical advice on different forms of wealth taxation enriched by real-world examples, together with a sample net wealth law.

Suggestions by the 2021 to 2025 Committee Membership for the 2025 to 2029 Membership

- Issues related to the UN Model Convention (Article 22, 24), including implementation
- Inheritance and gift taxes
- Property taxes

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by Member States (Spain), international organizations (South Centre), civil society organizations (IISD), Tax Justice Network and *Espacio de Trabajo para una Fiscalidad con Equidad* (ETFE), the business sector (BMR Legal Advocates, DVS Advisory group) and experts in their personal capacity (Eva Maria Marquez, Marcos Valadão) to the 2025-2029 Committee on issues related to the taxation of wealth:

- Establish guidelines to assist countries in developing and implementing progressive taxation systems targeting High-Net-Worth Individuals
- Expand the work on wealth taxation to include or further develop the following issues: enforcement of capital income taxes, guidance on deduction of debt, valuation of irrevocable trusts, exit taxes and exchange of information
- Reflect on the relationship between crypto assets regulation, wealth taxation and the use of AI;
- Draft a UN estate tax model law
- Adjust taxing rights in Article 22 of the UN Model, in line with the Sample Wealth Tax Law
- Provide more guidance on exchange of information on wealth using as a reference the European Convention on Mutual Administrative Assistance in Tax Matters and explore the cross-border interconnection of asset and beneficial ownership registries

² United Nations (2025). Handbook on Wealth and Solidarity Taxes. Available from [financing.desa.un.org/sites/default/files/2025-08/Handbook on Wealth and Solidarity Taxes 2025.pdf](https://financing.desa.un.org/sites/default/files/2025-08/Handbook%20on%20Wealth%20and%20Solidarity%20Taxes%202025.pdf)

3. Taxation of Crypto-assets

Publications of the 2021-2025 Membership

- [UN Toolkit for the Evaluation of Crypto Tax Risks](#)

Substantive coverage: The United Nations Toolkit for the Evaluation of Crypto Tax Risks provides a practical, structured framework for the identification and assessment of crypto tax risks, combining a questionnaire with an explanatory commentary to help users apply it effectively. The Toolkit is built around three main categories of crypto tax risks: 1) Crypto Reporting and Tax Crime Risks, 2) Crypto Losses and Deductions Risks, and 3) Crypto Functional Substitutes Risks.

Value for countries: Administrations, especially those with limited prior experience, can access a practical, ready-to-apply Toolkit to assess tax risks related to crypto-assets.

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by international organizations (SADC CBDC Secretariat/Regional Central Bank Initiative), the business sector (BMR Legal Advocates) and experts in their personal capacity (Evar María Márquez) to the 2025-2029 Committee on issues related to the taxation of crypto-assets:

- Offer clarity on the treatment of digital assets, including virtual currencies and central bank digital currencies (CBDCs), within direct and indirect tax systems
- Determine what qualifies as a taxable transaction in the case of crypto assets (the mining of crypto assets or the crypto asset itself)
- Draft template frameworks for international exchange of information on beneficial ownership and crypto assets (building on but extending beyond the OECD CARF)
- Establish technical standards for using AI in detecting crypto transactions and linking pseudonymous wallets

4. Digitalization and Other Opportunities to Improve Tax Administration³

Publications of the 2021-2025 Membership

- [United Nations Guide to Digitalization of Revenue Authorities](#)

Substantive coverage: The guidance sets out the building blocks for digitalizing revenue authorities, by building on its governance and legal foundations, data-governance strategy, and selected technologies (including e-invoicing, risk management, dispute resolution). The guidance also makes the case for a whole-of-government approach to harmonize legacy laws, data protection, oversight, and privacy matters.

Value for countries: The UN Guide provides a sequenced approach, outlining the stages that administrations can pursue and tailor. It also includes concrete use-cases highlighted by the Committee and observers on the rationale and the checkpoints to avoid common pitfalls as administrations move to digital operations.

³ Some of the themes relevant for this previous workstream are connected to the Secretariat Note on Artificial Intelligence.

Suggestions by the 2021 to 2025 Committee Membership for the 2025 to 2029 Membership

The 2025 to 2029 membership was encouraged to address the following issues:

- Creating a governance framework to regulate and guide the use of new technologies in revenue administration
- Use of new technologies in dispute resolution
- Use of digitalization for risk management
- Electronic invoicing

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by Member States (Somalia), international organizations (ATAF) and the business sector (Mohamed Omar Ibrahim) to the 2025-2029 Committee on issues related to the digitalization of tax administrations:

- Provide practical guidance on data operability standards
- Draft a model domestic law for e-invoicing
- Establish a catalogue of analytics use-cases (VAT refund risk, TP risk triage, HNWI network analysis, import-export under-valuation) and a KPI framework aligned to Financing for Development and Sustainable Development Goals reporting
- Provide guidance that complements UNTC products and leverages insights from the UN Practical Manual on Transfer Pricing regarding data and comparability, adapted for administration analytics

5. Increasing Tax Transparency

Publications of the 2021-2025 Membership

- [**United Nations Guide to Increasing Tax Transparency**](#)

Substantive coverage: The materials cover the core pillars of transparency in international tax cooperation, setting up and operating exchange-of-information frameworks, broadening permitted uses of exchanged data beyond tax, and assistance in cross-border tax-debt collection.

Value for countries: The UN Guide gives a development-oriented on-ramp for jurisdictions new to tax transparency, helping them establish exchange of information quickly and use it effectively to counter tax evasion and illicit flows.

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by Member states (Spain), international organizations (South Centre, SADC CBDC Secretariat / Regional Central Bank Initiative), civil society organizations (FACT Coalition, ETFE, African Alliance for Health Research Economic Development) and the business sector (Luc Rochefort) to the 2025-2029 Committee on issues related to tax transparency:

- Provide technical support in designing and implementing beneficial ownership registries and standards for real estate and other high-value assets
- Establish fair, secure, and effective models for automatic exchange of information
- Draft a blueprint for a public central database for Country-by-Country Reporting (CbCR)
- Produce materials supporting the full disclosure and broader use of CbCR
- Draft a template law for automatic exchange of financial information tailored to low-capacity jurisdictions

6. Health Taxes

Publications of the 2021-2025 Membership

- **United Nations Handbook on Health Taxes for Developing Countries**

Substantive coverage: The UN Handbook offers practical guidance on the treatment of health taxes, particularly on how to administer them, revenue management, how to align policy instruments coherently, and how to handle tobacco-specific issues.

Value for countries: The handbook equips ministries and revenue authorities with a comprehensive reference and identifies potential areas of support for conducting capacity-building activities.

Suggestions by the 2021 to 2025 Committee Membership for the 2025 to 2029 Membership

- Development of training materials for use in capacity building activities to disseminate the guidance in the Handbook
- Practical Guidelines/toolkit on how to implement health taxes
- Development of an audit manual for health taxes (and excise taxes more generally)

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by international and regional organizations (ATAF) and civil society organizations (African Alliance for Health Research Economic Development) to the 2025-2029 Committee on issues related to health taxes:

- Provide technical guidance on designing and implementing health-related taxes (e.g., on tobacco, alcohol, sugary drinks) and monitoring tools to assess the impact of these taxes on revenue and equity
- Assist developing countries in the implementation of the measures included in the handbook drafted by the previous Committee

In addition, other stakeholders submitted proposals on related “sin taxes,” such as betting and gambling taxes, including suggestions by the civil society organization Tax Justice Network and the experts Tatiana Falcão and Bob Michel to i) create a subcommittee and provide policy guidance on the taxation of gambling and ii) consider amending article 12c of the UN Model Convention (or create a new one) to include remote gambling.

7. Relationship of Tax, Trade and Investment Agreements

Publications of the 2021-2025 Membership

- **Addressing the Issue of Taxation in International Investment Agreements: Guidance for Tax and Investment Officials for the Implementation of an Integrated Approach**

Substantive coverage: The guidance sets out how features of core International Investment Agreements (IIA) intersect with taxation, as well as the potential role of dedicated “taxation articles” in IIAs to mitigate risks. It also provides a practical whole-of-government framework for countries to navigate and manage tax issues across the IIA lifecycle.

Value for countries: The publication gives officials practical guidance to preserve taxing rights and reduce dispute risk. Committee discussions across several memberships have underscored the need for this integrated approach and its benefits for balancing revenue needs with an investment-friendly climate and stronger institutions.

Summary of stakeholders' suggestions on this topic

The following were some of the suggestions made by Member States (Somalia, Cameroon, Spain), international and regional organizations (WATAF), civil society organizations (IISD and ITIC) and experts in their personal capacity (Eva Maria Marquez) to the 2025-2029 Committee on issues related to tax, trade and investment agreements:

- Provide guidelines to attract investments in key sectors, like renewable energy; while avoiding harmful tax competition
- Establish a framework to assess the effectiveness of fiscal incentives
- Provide guidelines on policies to respond to trade disruptions and tensions
- Provide guidance for tax harmonization for regional economic communities
- Review fiscal measures that encourage or discourage FDI
- Provide guidelines on taxation in Special Economic Zones

8. Other Topics not covered by the 2021-2025 Committee that might be of interest to the 2025-2029 Committee

These are some of the issues that stakeholders submitted to the Committee for consideration and that were not the focus of workstreams during the previous membership:

- **Taxation and human rights** (policy guidance on their relationship and the implications for countries, in particular in the context of a recent statement by the UN Committee on Economic, Social and Cultural Rights on this topic)
- **Gender and taxation** (Gender impact assessment of fiscal policies and framework for evaluating tax policies and guidelines on integrating unpaid care work considerations into fiscal policy)
- **Taxation of the informal sector** (handbook with best practices to tax it)
- **Betting and gambling taxes** (policy guidance and review of the UN Model)