Subcommittee on the UN Model Tax Convention between Developed and Developing Countries

Subcommittee on the UN Model Tax Convention between Developed and Developing Countries

ESTABLISHED: 23rd Session - October 2021

Mandate:

The Subcommittee is mandated to consider, make recommendations, and provide proposed drafting for the next update of the United Nations Model Double Taxation Tax Convention (the Update) focusing on issues of the most relevance to developing countries.

The Subcommittee will report on its work to the Committee at its twenty-fourth session in 2022, and at each session thereafter, with a view to making a recommendation as to the timing and content of the Update no later than the Twenty-ninth Session in 2024.

In undertaking its work, the Subcommittee may wish to consult with relevant stakeholders.

CO-COORDINATORS:

- Rasmi Ranjan DAS
- Carlos PROTTO
- Stephanie SMITH

PARTICIPANTS IN THE SUBCOMMITTEE:

- Muhammad Ashfaq AHMED
- Matthew Olusanya GBONJUBOLA
- Liselott KANA
- YoungJoo LEE
- Nana Akua Achiaa Amoako MENSAH
- Enrique Bolado MUÑOZ
- Kapembwa Elizabeth NAMUYEMBA-SIKOMBE
- Marlene Patricia NEMBHARD-PARKER
- Eamonn O'DEA
- Pande Putu OKA KUSUMAWARDANI
- Mya OO
- El Hadramy OUBEID
- Elisângela RITA
- Aart ROELOFSEN
- Alexander SMIRNOV

- Trude Steinnes SØNVISEN
- Titia STOLTE-DETRING
- José TROYA
- Mario VISCO
- Ingela WILLFORS
- Yan XIONG

CO-FOCAL POINTS:

Patricia Brown – Inter-regional Advisor on International Tax Matters, Financing for Sustainable Development Office
Irving Ojeda Alvarez - Economic Affairs Officer, Capacity Development Unit, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on Transfer Pricing

Subcommittee on Transfer Pricing

ESTABLISHED: 23rd Session - October 2021

Mandate

The Subcommittee is mandated to consider, report on and propose guidance on transfer pricing issues, on the basis:

- That it reflects Article 9 of the United Nations Model Convention, and the Arm's Length Principle embodied in it, and is consistent with relevant Commentaries of the UN Model;
- That the Subcommittee identifies and considers the transfer pricing topics where guidance from the Committees is the most useful;
- That it reflects the realities for, and the needs of, developing countries, at their relevant stages of capacity development;
- That it gives due consideration to relevant work in other fora, including the BEPS Inclusive Framework, and may consult broadly;
- The Subcommittee shall report on its work at each session

CO-COORDINATORS:

- Ingela WILLFORS (Committee Member)
- Mathew Olusanya GBONJUBOLA (Committee Member)

PARTICIPANTS IN THE SUBCOMMITTEE:

- Matthew ANDREWS (Auckland University)
- Rajat BANSAL (Indian Revenue Service)
- Melinda BROWN (OECD)
- Rasmi Ranjan DAS (Committee Member)
- Barbara DOOLEY (Irish Revenue)
- Lorraine EDEN (Texas A&M University, USA)
- Mauro FAGGION (European Commission)
- Bjoern HEIDECKE (Deloitte)
- Michael KOBETSKY (Australian National University)
- Wazi LIGOMEKA (Committee Member)
- Luis María MÉNDEZ (National Tax Office, Argentina)
- Anthony MUNANDA (ATAF)
- Pande Putu OKA KUSUMAWARDANI (Committee Member)
- Nana Mensah OTOO (Ghana Revenue Authority)
- TP Ostwal (TP Ostwal & Associates, India)
- El Hadramy OUBEID (Committee Member)

- Marcos Aurélio PEREIRA VALADÃO (Getulio Vargas Foundation, Brazil)
- Carlos PEREZ GOMEZ (KPMG, Mexico)
- Raffaele PETRUZZI (Vienna University of Economics and Business, Austria)
- Claudia PIMENTEL (Federal Revenue Service, Brazil)
- David RÜLL (German Finance Ministry)
- Jolanda SCHENK (Shell, the Netherlands)
- Ruchika SHARMA (Ministry of Finance, India)
- Stig SOLLUND
- Trude STEINNES SØNVISEN (Committee Member)
- José TROYA (Committee Member)
- Monique VAN HERKSEN (Simmons & Simmons, the Netherlands)
- Yan XIONG (Committee Member)

FOCAL POINT:

Ilka Ritter – Economic Affairs Officer, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on the Update of the UN Manual for the Negotiation of Bilateral Tax Treaties Between Developed and Developing Countries

Subcommittee on the Update of the UN Manual for the Negotiation of Bilateral Tax Treaties Between Developed and Developing Countries

ESTABLISHED: 23rd Session - October 2021

Mandate

The Subcommittee is mandated to propose updates to the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries, based on the following principles:

- That it reflects the current version of the UN Model Double Taxation Convention between Developed and Developing Countries and the relevant UN Commentaries as well as ongoing decisions of the Committee leading to changes in them;
- That it pays special attention to the experience of developing countries and reflects their realities and needs at their relevant stages of capacity development;
- That it draws upon and feeds into, as appropriate, the relevant work done in other fora, especially the work on the toolkit on tax treaty negotiation by the Platform for Collaboration on Tax.

In undertaking its work, the Subcommittee may wish to consult with relevant stakeholders. The aim of the Subcommittee shall be to present to the Committee an update of the Manual for consideration with a view to adoption as soon as possible. Updates on the progress of the work shall be provided to the Committee at its Twenty-fourth session and each succeeding session. The Subcommittee may request the secretariat to develop necessary inputs and provide necessary support within its resources.

CO-COORDINATORS:

- Carlos PROTTO
- Aart ROELOFSEN

PARTICIPANTS IN THE SUBCOMMITTEE:

- Aisha ISA (Nigeria)
- Liselott KANA (Committee Member)
- Enrique Bolado MUÑOZ (Committee Member)

- Ron van der MERWE (ATAF)
- Eamonn O'DEA (Committee Member)
- Pande Putu OKA KUSUMAWARDANI (Committee Member)
- Carmel PETERS (New Zealand)
- Elisângela RITA (Committee Member)
- Stephanie SMITH (Committee Member)
- Titia STOLTE-DETRING (Committee Member)

CO-FOCAL POINTS:

Patricia Brown – Inter-regional Advisor on International Tax Matters, Financing for Sustainable Development Office

Irving Ojeda Alvarez – Economic Affairs Officer, Capacity Development Unit, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on Environmental Taxation Issues

SUBCOMMITTEE ON ENVIRONMENTAL TAXATION

ESTABLISHED: 23rd Session - October 2021

MANDATE:

The Subcommittee is mandated to:

- Produce practical guidelines on targeted, additional, and emerging issues in the area of carbon taxation, which are not covered or fully developed in the Handbook on Carbon Taxation for Developing Countries. These guidelines could initially be released as stand-alone materials, and later be assembled in a publishable format. Relevant issues might include: (i) the interactions of a carbon tax with other environmental and environmentally-related taxes, (ii) the role of a carbon tax in a broader fiscal reform, including the consideration of distributional effects; and (iii) in collaboration with the Extractive Taxation Subcommittee (if one is created), work on practical tax policies/measures/incentives with the potential to accompany countries' efforts in transitioning from fossil fuel energy to renewable sources.
- Pay particular attention to the needs and priorities of, and the barriers faced by, developing countries, and report on relevant cases of current country practices, policy considerations and administrative issues.
- Work on any additional relevant environmental taxation issues as requested by the Committee.

In undertaking its work, the Subcommittee may wish to consult broadly and engage with others active in the field. The Subcommittee shall report on its work at each session.

CO-COORDINATORS:

- Muhammad Ashfaq AHMED (Committee Member)
- Susanne ÅKERFELDT (Government Observer, Sweden, temporarily seconded to the World Bank Group)

PARTICIPANTS IN THE SUBCOMMITTEE:

- Ji CHEN (Global Institute of China International Capital Corporation, People's Republic of China)
- Kurt Van DENDER (OECD)
- Tatiana FALCAO (World Bank Group)
- Armin Monostori-HARTMANN (Federal University of Rio DE Janeiro, Brazil
- Dirk HEINE (World Bank Group)
- Sharlin HEMRAJ (National Treasury, South Africa)
- Sameera KHAN (ATAF)
- Lena Hiort af Ornas LEIJON (Swedish Tax Agency)
- Ezera MADZIVANYIKA (ATAF)

- Janel MILNE (Vermont Law School, USA)
- Christopher MORGAN (KPMG, UK)
- Hira NAZIR (Federal Board of Revenue, Pakistan)
- Egwuatu Ifeanyi OBIORA (Federal Inland Revenue Service, Nigeria)
- Pande Putu OKA KUSUMAWARDANI (Committee Member)
- Rodrigo PIZZARO (OECD)
- Mandy RAMBHAROS (Environmental Defense Fund)
- Jim ROBERTSON (International Tax and Investment Center)
- Maria Amparo Grau RUIZ (Complutense University of Madrid, Spain and Northwestern University, Chicago, USA)
- Aleksandr SMIRNOV (Commitee Member)
- Abid Qaiyum SULERI (Sustainable Development Policy Institue, Pakistan)
- Smarak SWAIN (Ministry of Finance, India)
- Anna THEEUWES (Shell, the Netherlands)
- Christian THOMANN (Royal Institute of Technology, Sweden)
- Stefan WEISHAAR (Groningen University, The Netherlands)
- Ingela WILLFORS (Committee Member)
- Stefan WOLTERS (European Commission)
- Yan XIONG (Committe Member)

FOCAL POINT:

Emily Muyaa - Chief, Capacity Development Unit, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on the Relationship of Tax, Trade and Investment Agreements

Subcommittee on the Relationship of Tax, Trade and Investment Agreements

Mandate:

The Subcommittee is mandated to:

- Identify priority issues where guidance from the Committee may most usefully assist developing countries in differing situations, in particular, on the relationship of tax with investment and trade agreements, and initially report to the Committee on such issues at its Twenty-fourth Session in 2022;
- Within the above context, make proposals for consideration by the Committee, with a-view to providing guidance at various points during the current Membership of the Committee.

The Subcommittee may consult broadly, taking into account relevant work by other bodies in this area.

COORDINATOR:

- Aart Roelofsen
- Liselott Kana
- Waziona Ligomeka

PARTICIPANTS IN THE SUBCOMMITTEE:

- Muhammad Ashfaq AHMED
- Rasmi Ranjan DAS
- Nana Akua Achiaa Amoako MENSAH
- Enrique Bolado MUÑOZ
- Marlene Patricia NEMBHARD-PARKER
- Eamonn O'DEa
- Pande Putu OKA KUSUMAWARDANI
- Mya OO
- Carlos PROTTO
- Elisângela RITA
- Stephanie SMITH
- Trude Steinnes SØNVISEN
- Titia STOLTE-DETRING
- José TROYA
- Yan XIONG

FOCAL POINT:

Michael Lennard – Economic Affairs Officer, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on Taxation of the Digitalized and Globalized Economy

Subcommittee on Taxation of the Digitalized and Globalized Economy

ESTABLISHED: 23rd Session - October 2021

Mandate:
The Subcommittee is mandated to:

- Identify priority taxation issues related to the digitalized and globalized economy where the Committee may most usefully assist developing countries in differing situations, in particular; and
- Initially report to the Committee on such issues no later than its Twenty-fourth Session in 2022, with recommendations for consideration and a proposed general programme of work.

The Subcommittee may consult broadly, taking into account relevant work by other bodies.

COORDINATOR:

- Liselott KANA
- Matthew Olusanya GBONJUBOLA

PARTICIPANTS IN THE SUBCOMMITTEE:

- Muhammad Ashfaq AHMED
- Rasmi DAS
- Enrique Bolado MUÑOZ
- Eamonn O'DEA
- Pande Putu OKA KUSUMAWARDANI
- Mya OO
- El Hadramy OUBEID
- Carlos PROTTO
- Elisângela RITA
- Aart ROELOFSEN
- Stephanie SMITH
- Alexander SMIRNOV
- Trude Steinnes SØNVISEN
- Titia STOLTE-DETRING
- Mario VISCO
- Ingela WILLFORS
- Yan XIONG

FOCAL POINT:

Michael Lennard – Senior Economic Affairs Officer, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on Increasing Tax Transparency

Subcommittee on Increasing Tax Transparency

ESTABLISHED: 23rd Session - October 2021

Mandate:

The Subcommittee is mandated to:

1. Address the issue of increasing tax transparency in developing countries by:

   - Identifying gaps in existing work done in other fora as they relate to information exchange in developing countries and identifying challenges faced in the implementation of international standards in exchange of information;
   - Proposing solutions to address the identified gaps and challenges, including possible new standards and domestic measures; and
   - Advising on ways to provide technical support to developing countries to address those challenges.

2. Report back to the Committee no later than the Twenty-fourth Session on its findings and recommendations, including a proposed plan of work.

In undertaking its work, the Subcommittee may wish to consult broadly and engage with others active in this area.

Co-coordinators:

1. José Troya
2. Nana Akua Achiaa Amoako Mensah

PARTICIPANTS IN THE SUBCOMMITTEE:

1. Muhammad Ashfaq Ahmed
2. Aart Roelofsen
3. YoungJoo Lee

FOCAL POINT:

Josephine Muthoni Muchiri - Economic Affairs Officer, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on Wealth and Solidarity Taxes

Subcommittee on Wealth and Solidarity Taxes

ESTABLISHED: 23rd Session - October 2021

Mandate:
The Subcommittee is mandated to consider, report on and propose issues for guidance on wealth and solidarity taxes, on the basis that it:

- Analyzes the advantages and disadvantages of wealth taxes in their different forms and how they interact with other taxes, especially on capital;
- Identifies and considers the tax policy design topics where guidance from the Committees is the most useful in this area and initially reports to the Committee with proposals no later than at the Twenty-fourth Session in 2022;
- Ensures that its work reflects the realities for, and the needs of, developing countries in various situations, at their relevant stages of capacity development; and
- Provides draft guidance on such issues as are approved by the Committee at its sessions, with a view to approval and release of targeted guidance at various points during the current Membership of the Committee.

COORDINATOR:

- José TROYA (Committee Member)

PARTICIPANTS IN THE SUBCOMMITTEE:

- Muhammad Ashfaq AHMED (Committee Member)
- Amina ADO (Federal Inland Revenue Service, Nigeria)
- Ana CEBREIRO GOMEZ
- Abdul Muheet CHOWDHARY (South Centre)
- Rasmi Ranjan DAS (Committee Member)
- Eduardo Gabriel DE GÓES VIEIRA FERREIRA FOGAÇA (Administrative Judge, Brazil)
- Pablo FERRERI
- F. Alfredo GARCÍA PRATS (University of Valencia, Spain)
- Nowsherwan KHAN (Federal Board of Revenue, Pakistan)
- Bob MICHEL (Tax Justice Network)
- Luis María MÉNDEZ (National Tax Office, Argentina)
- Marlene Patricia NEMBHARD-PARKER (Committee Member)
- Belema R. OBUOFORIBO (IBFD)
- Sarah PERRET (OECD)
- Carlos PROTTO (Committee Member)
- Aart ROELOFSEN (Committee Member)
- Eric Zolt (UCLA Law)

FOCAL POINT:

Ilka Ritter – Economic Affairs Officer, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Subcommittee on Health Taxes

Subcommittee on Health Taxes
ESTABLISHED: 23rd Session - October 2021
Mandate:
The Subcommittee is mandated to:

- Identify priority issues where guidance from the Committee may most usefully assist developing countries, in particular, on health tax issues and initially report to the Committee on such issues at its Twenty-fourth Session in 2022;
- Pay particular attention to the application of excise taxes on tobacco, alcohol and sugar-sweetened beverages and report on current country practices, policy considerations, and administrative issues; and
- Provide draft guidance on such issues as are approved by the Committee at its sessions.

In undertaking its work, the Subcommittee may wish to consult academia, specialist agencies (such as the World Health Organization) and other international organizations, and civil society active in the field. The Subcommittee will also make drafts of its proposed reports and other publications available for written comment in order to receive input from industry stakeholders. The Subcommittee shall report on its work at each session.
CO-COORDINATORS:

- Kapembwa Elizabeth NAMUYEMBA-SIKOMBE (Committee Member)
- Trude Steinnes SØNVISEN (Committee Member)

PARTICIPANTS IN THE SUBCOMMITTEE:

- Oliver GAINFORD (Ireland)
- Liselott KANA (Committee Member)
- Chris LANE (Center for Global Development)
- Emily MUTHAURA (Kenya)
- Zuberi MUVUNYI (AllSights Africa)
- Ignatius Kawaza MVULA (Zambia)
- Olufemi OLARINDE (Nigeria)
- Mya Mya OO (Committee Member)
- Carlos PROTTO (Committee Member)
- Franco SASSI (Imperial College London)
- Erika SIU (University of Illinois at Chicago)
- Anne-Marie THOW (University of Sydney)
- Ingela WILLFORS (Committee Member)

FOCAL POINT:

Patricia Brown – Inter-regional Advisor on International Tax Matters, Financing for Sustainable Development Office

Subcommittee on Indirect Tax Issues

Subcommittee on Indirect Tax Issues
ESTABLISHED: 23rd Session - October 2021
Mandate:
The Subcommittee is mandated to:

- Identify priority issues where guidance from the Committee may most usefully assist, in particular, developing countries in differing situations, on taxation issues related to indirect taxation, with an initial focus on VAT/ GST issues; and
- Initially report to the Committee on such issues at its Twenty-fourth Session in 2022, with recommendations for consideration and a proposed plan of work.

The Subcommittee may consult broadly, taking into account relevant work by other bodies.

CO-COORDINATORS:

- Waziona LIGOMEKA (Committee Member)
- Kapembwa Elizabeth NAMUYEMBA-SIKOMBE (Committee Member)

PARTICIPANTS IN THE SUBCOMMITTEE:

- Muhammad Ashfaq AHMED (Committee Member)
- Enrique Bolado (Committee Member)
- Daniel ALVAREZ (World Bank)
- Fabiola ANNACONDIA (IBFD)
- Liselott KANA (Committee Member)
- Dimitra KOULOURI (OECD)
- Marie LAMENSCH (UCLouvain and the Vrije Universiteit Brussel)
- YoungJoo LEE (Committee Member)
- Rebecca MILLAR (University of Sydney Law School)
- Marlene Patricia NEMBHARD-PARKER (Committee Member)
- Emeka NWANKWO (ATAF)
- Mya Mya OO (Committee Member)
- Marius van OORDT (University of Pretoria)
- Oluwole ONI (Federal Inland Revenue Service (FIRS), Nigeria)
- Jeffrey OWENS (Vienna University)
- Lesley O'CONNEL XEGO (South African Revenue Service (SARS), South Africa
- Elisangela Rita (Committee Member)
- Bevon SINCLAIR (COTA)
- Santiago Diaz de SARRALDE (CIAT)
- Ludwig De WINTER (European Commission)
- Yan XIONG (Committee Member)

FOCAL POINT:
Farid Hasnaoui Mardassi, Inter-regional Advisor on International Tax Matters, Financing for Sustainable Development Office

Subcommittee on Extractive Industries

Subcommittee on Extractive Industries
ESTABLISHED: 23rd Session - October 2021
Mandate:
Bearing in mind the mandates of other Subcommittees and working closely with them as necessary, as well as taking stock of the work done by the previous Subcommittee on Handbook on Taxation of Extractive Industries, the Subcommittee will:

- Work on tax policy guidelines to curb trade mispricing and undervaluation of resources in extractive industries;
- Work on tax issues related to tax incentives and permanent establishment, with the view to minimizing tax losses and contraction of the tax base;
- In collaboration with the Subcommittee on Environmental Taxation, review and reflect on adequate tax policies that can assist countries' efforts in transitioning from fossil fuel energy to renewable and environmentally-friendly sources; and
- Work on any other tax matters that may arise in the extractive industries as directed by the Committee.

In undertaking its work, the Subcommittee may wish to consult broadly and engage with others active in the field. The Subcommittee shall report on its work at each session.

CO-COORDINATORS:

- Nana Akua Achiaa Amoako Mensah (Committee Member)
- Ignatius K. Mvula (Zambia)

PARTICIPANTS IN THE SUBCOMMITTEE:

1. Joan Atim - Atim Apuun & Co. Advocates,
2. Yannick Bouterige - Fondation pour les Études et Recherches sur le Développement International (FERDI), France
3. Moses Chamisa - African Tax Administration Forum - ATAF
4. Hafiz Choudhury - Consultant
5. Williams Davis - Natural Resources Governance Institute
6. Jan De Goede - International Bureau of Fiscal Documentation - IBFD
7. Álvaro De Juan - Repsol
8. Johan De Larey - South Africa
9. Michael Durst - Lawyer
10. Clarence Ellis - Consultant
11. Nana Afua Okoh Foli - Consultant
12. Roberty Kirunda - Makelele Unviersity, Uganda
13. Michael Kobetsky - Australian National Unviersity
14. Thomas Lassourd - Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF)
15. Jasmine Leonard - Global Tax Advisory-Rio Tinto, Australia

16. Ron Long - International Tax and Investment Center (ITIC)
17. Eric Mensah - Sam Okudzeto and Associates, Ghana
18. Rose Mosi - International Institute for Environment and Development (IIED)
19. Daniel Mule - Oxfam America
20. André Nsabimana - Catholic University Louvain, Belgium
21. Gabriel Ogunjemilusi - Nigeria
22. Fernando Beccera O'Phelan - Peru
23. Roshelle Ramfol - University of South Africa
24. Alexander Readhead - Intergovernmental Forum on Mining, Minerals, Metals and Sustainable Development (IGF)
25. Jim Robertson International Tax and Investment Center (ITIC)
26. Chris Sanger - Ernst & Young (EY)
27. Stig Sollund - Norway
28. Elfrieda Stewart Tamba - Consultant
29. Anna Theeuwes - Shell
30. Andrew Viola - OECD
31. Attiya Waris - University of Nairobi, Kenya

CO-FOCAL POINTS:

Olivier Munyaneza - Economic Affairs Officer, Capacity Development Unit, International Tax and Development Cooperation Branch, Financing for Sustainable Development Office

Small Group on Dispute Avoidance and Resolution

Small Group on Dispute Avoidance and Resolution

The mandate of the group is to: monitor the developments in the digitalization work; consider any feedback received from the capacity development work; and determine the necessary action. The small group is to report back to the Committee during the Twenty-fourth Session on its findings and recommendations, including a proposed plan of work.

Co-coordinators: Carlos Protto

Aart Roelofsen

Small Group on Taxation and Coronavirus Disease (COVID-19)

Small Group on Taxation and Coronavirus Disease (Covid-19)

The mandate of the group is to: identify gaps not covered by existing guidance where possible targeted practical guidance can be provided by the Committee in a short time frame but will have high value-added for developing countries; and report back its activities and recommendations at the Twenty-Fourth session of the Committee.

In undertaking its work, the small group should be comprised of Committee Members, observers from tax administrations or Ministries of Finance as well as members from international and regional organizations.

Small Group on Digitalization and Improvement of Tax Administration

Small Group on Digitalization and Improvement of Tax Administration

The mandate of the group is to review the work done in other forums on digitalization of tax administrations, to identify existing gaps and consider the possible value add to this work by the Committee and to consider other means of improving tax administration and suggest how to carry the work on digitalization and improvement of tax administration forward. The small group is to report back to the Committee during the Twenty-fourth Session on its findings and recommendations.

COORDINATOR: Nana Akua Achiaa Amoako Mensah

PARTICIPANTS:

1. Waziona Ligomeka
2. Elisangela Rita
3. Xiong Yan

Small Group on Procedural Issues for the Committee

Small Group on Procedural Issues for the Committee

The following issues will form the core of the work:

- How to record the minority view when the present Members are less than 25;
- The appropriateness of recording just one dissenting view in the text on the UN Model;
- composition of subcommittees;
- Guidance on formation and function of small groups;
- Decision-making process for online meetings

Co-coordinators: **-** Carlos Protto
- Liselott Kana

Ad Hoc Group on the taxation of crypto-assets

Ad Hoc Group on the taxation of crypto-assets

ESTABLISHED: 26th Session - March 2023

The ad hoc group on the taxation of crypto-assets has developed a Toolkit with the primary objective to assist countries to accurately identify the risks in their domestic tax systems from crypto-assets. The Toolkit is structured around three main categories of crypto tax risks: (1) crypto reporting and tax crimes; (2) crypto losses and deductions; and (3) crypto functional substitutes risks.