



# ECOSOC

Economic  
and Social  
Council

## COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS

### OVERVIEW

The UN Tax Committee is globally recognized for its work in norm- and policy-shaping and provision of practical guidance on domestic and international tax policy. It plays an important role in supporting efforts to mobilize financing and other means of implementation for the 2030 and the Addis Ababa Action Agenda, while giving special focus to developing countries. In the midst of the current economic and cost of living crisis, the focus of the Committee is on raising domestic resources for investment into, and aligning tax policies in support of, the Sustainable Development Goals and climate action.

The UN Tax Committee's work is at the fore of fostering international tax cooperation through a variety of approaches, for example, by supporting and informing domestic tax policy and administration. A subsidiary body of ECOSOC, the UN Tax Committee meets in biannual sessions, while working year-round through its multi-stakeholder subcommittees. Its members also engage in the annual special meeting of ECOSOC to advance intergovernmental discussion on tax cooperation.

### MANDATE

The UN Tax Committee shapes norms and policies and provides practical guidance in the area of international tax cooperation. It evaluates how emerging issues could affect this cooperation. It also makes recommendations on capacity building and technical assistance to developing countries.



### MAIN OBJECTIVE

The UN Tax Committee strengthens international cooperation on domestic and international tax matters. It generates practical guidance for governments, tax administrators and taxpayers to strengthen tax systems. It makes key contributions to mainstreaming, in the work of ECOSOC, the role of tax in raising domestic resources to achieve the SDGs and advances intergovernmental discussion on tax issues.



### TAXATION & SDGs

The UN Tax Committee brings a strong sustainable development perspective to its work on taxation and integrates Tax and SDGs into all its workstreams. Critical for developing countries, it examines cutting-edge issues such as the taxation of the digitalized and globalized economy, taxation of the extractives industry, carbon taxation wealth and health taxes, gender equality, and value added taxes.



### TAXATION OF THE GLOBALIZED AND DIGITALIZED ECONOMY

The UN Tax Committee's update of the UN Model Tax Convention to include Article 12B provides an innovative yet practical solution which is simple and easy to administer to address the issue of taxing income from automated digital services. At its most recent session, the Committee decided to advance with their work on fast-tracking this and other key UN Model Tax Convention provisions for more effectively taxing the digitalized and globalized economy.



### TRANSFER PRICING

The UN Tax Committee's Subcommittee is currently working on producing guidance regarding the practical application of the arm's length principle in different areas ranging from the influence of COVID-19 and economic downturns on intercompany transactions to transfer pricing aspects of CO2 certificates.



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