

Reports of the Twenty-ninth and Thirtieth Sessions of the Committee of Experts on International Cooperation in Tax Matters

Your Excellency, Mr. President, Distinguished Representatives

I have the honour to present to you, on behalf of myself and my Co-chair, Mr. Mathew Gbonjubola, as well as the Committee, the reports of the Twenty-ninth and Thirtieth Sessions of the Committee of Experts on International Cooperation in Tax Matters.

The Thirtieth Session had a record participation. As well as the participating Committee Members we had 214 persons registered for in-person participation and 252 registered virtual participants. The tax press widely reported the Sessions and this is all evidence of the great and increasing interest in the work of the Committee.

The two Sessions represent the last decision-making Sessions of this membership of the Committee, which concludes its work at the end of this month, and are a testament to the collegiality, results focus, practical approaches, and developing country awareness which this Committee always seeks, to fulfil the mandate given to us by ECOSOC. The UN Capacity development work on tax has relied heavily on Committee guidance products and the lessons from that work have also fed back to improve our guidance.

The Committee has finalized a revised version of the influential UN Model Tax Convention which, among other updates, takes further the pioneering and norm shaping Committee work on taxation of digitalized and other services, with such taxation under the Model no longer requiring the physical presence in a state to which services are delivered.

We also finalised guidance on such key areas as: transfer pricing, taxation of the extractive industries, environmental taxation, taxation issues related to the digitalized and globalized economy, digitalization and other opportunities to improve tax administration, increasing tax transparency, wealth and solidarity taxes, taxation of crypto-assets, health taxes, and the relationship between tax, trade and investment agreements.

The session discussions were infused with the importance of the Sustainable Development Goals in any discussion of international tax cooperation.

I draw particular attention to the draft decision in the Report of the Twenty-ninth Session on the proposed “fast-track instrument” to allow for speedier adoption in bilateral tax treaty networks, of changes to the UN Model Tax Convention that the parties see as helpful. The intention is to allow member States that wish to do so to more quickly update their tax treaties in accordance with changes to, for

example, better recognise the way in which business is now done. This will only apply between like-minded countries, so there are no sovereignty issues for those not wishing to participate.

As the Committee is an expert body, not an intergovernmental one, its draft would have to be picked up and transformed into treaty language for the fast-track instrument to begin its time and cost-saving work. I urge interested Member States to look favourably upon the fast-track instrument and to begin the process of converting it into treaty language as soon as possible.

In conclusion, the Committee of Experts on International Cooperation in Tax Matters presents with pride the reports of these two sessions and also recommends that the Economic and Social Council review and adopt the draft decisions provided at Chapter 1 of the Report of the Thirtieth session, which propose an agenda for the Thirty-first session (the first of the new Membership) and also provides that the Thirty-first session of the Committee of Experts on International Cooperation in Tax Matters be held in Geneva from 21 to 24 October 2025.

It has been our honour and privilege to serve and we believe we have produced results that enhance the effectiveness of international tax cooperation and emphasise ECOSOC and the UN's role in furthering it.

Thank you.