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## 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 in international tax cooperation. 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 multi-dimensional crisis, with risk of a lost decade of sustainable development, building back better will depend on how much revenue is collected, the means through which it is collected, and how it is spent.

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 policies such as fiscal policies and reforms towards achieving the SDGs. 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. Critical for developing countries, it examines cutting-edge issues such as the taxation of the digitalized and globalized economy, wealth and health taxes, gender equality, and taxation of the informal sector. In consonance with the 2021 UN Secretary-General's report, "Our Common Agenda", and recognizing the vital role of strong fiscal policies and international tax cooperation to Pandemic recovery and to the aversion of a lost decade of sustainable development, the UN Tax Committee integrates Tax and SDGs to all its workstreams.



### DIGITAL TAX

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 cutting-edge issue of the taxation of income from automated digital services, helping developing countries to mobilize domestic resources for sustainable development.



### TRANSFER PRICING

Through the updated Transfer Pricing Manual, the UN Tax Committee introduces new content on the transfer pricing aspects of financial transactions, profit splits, centralized procurement functions, and comparability.



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