



ECOSOC



Building
Our Future
Together

COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS

OVERVIEW



The UN Tax Committee helps countries strengthen tax systems and mobilize resources for sustainable development, with special focus on developing countries. Meeting twice yearly as an ECOSOC subsidiary body, the Committee brings together experts from all regions to tackle pressing tax challenges from taxing digital services to ensuring tax policy supports climate action and SDGs and provides immediately usable practical guidance and tools.

MANDATE & MAIN OBJECTIVE

The Committee's norm-shaping work keeps international tax rules up to date, while its practical guidance helps developing countries build fair, effective tax systems and strengthen international cooperation. It also recommends capacity building and technical assistance to developing countries. The Committee helps countries raise money for schools, hospitals, infrastructure and climate action, and align fiscal policies with the SDGs. It keeps tax issues central to UN sustainable development discussions and ensures all countries, especially developing ones, have a voice in shaping global tax cooperation, including through the annual ECOSOC Special Meeting.



TAXATION AND SDGs

The Committee brings a sustainable development lens to international tax cooperation, combining technical rigor with a strong focus on developing-country needs and priorities. Its technical work across all areas is grounded in sustainable development outcomes that matter most for developing countries.

TAXATION OF THE DIGITALIZED ECONOMY

The Committee is helping countries tax digital services and automated platforms that operate across borders. With new guidance being developed, countries can better capture revenue from the digital economy, ensuring these fast growing sectors contribute their share.



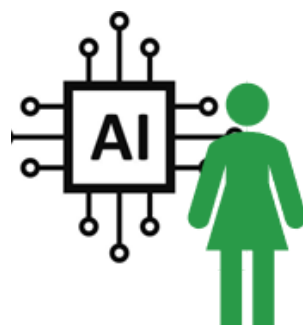
TRANSFER PRICING

The Committee provides practical guidance that helps countries stop multinational companies from shifting profits to low-tax jurisdictions. This protects billions in potential revenue that can fund sustainable development priorities. New tools focus on key sectors where developing countries lose significant revenue: services and intellectual property.

NEW PRIORITIES

AI and Tax Administration: As tax authorities adopt AI to detect fraud and serve taxpayers better, the Committee is developing guidance on using these tools safely and effectively, ensuring they protect privacy, avoid bias, and maintain public trust.

Tax and Gender Equality: The Committee is examining how tax policy affects men and women differently, especially women working in informal sectors. It will develop practical guidance in this area, with attention to the priorities and challenges of developing countries.



2025-2029 WORK PROGRAMME

The Committee's demand-driven agenda for the next four years has 11 workstreams: next update of the UN Model Tax Convention, UN Manual for the Negotiation of Bilateral Tax Treaties by Developing Countries, Transfer Pricing, Taxation of the Digitalized and Globalized Economy, Indirect Taxes, Extractive Industries Taxation, Tax Administration and Artificial Intelligence, Environmental Taxation, Tax and Gender, Wealth Taxation, and Dispute Avoidance and Resolution. Member State observers and diverse stakeholders from academic, civil society, the business sector, and other international organizations actively contribute to the Committee's work.



QUESTIONS? EMAIL: TAXCOMMITTEE@UN.ORG

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