



# ***UNDESA/FSDO Capacity Development: Facts and Prospects (April 2021-December 2022)***

# Overview and Context

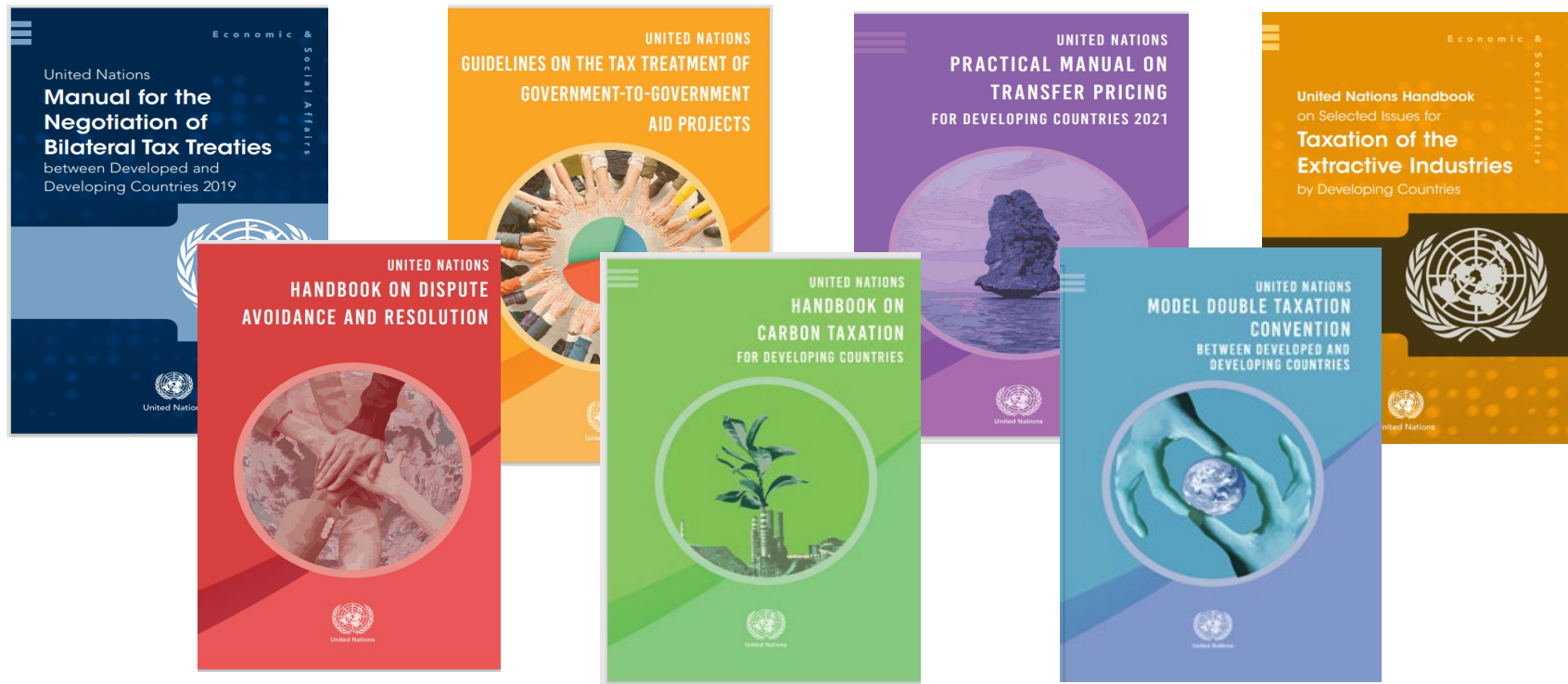
- Work of the UN Tax Committee, its Subcommittees and related capacity development at the global, regional, national and local levels
- Integrating policy and capacity support for the achievement of resilient, sustainable development and the SDGs
- Capacity building activities in tax:
  - Activities organized
  - Planned activities through December 2022.

# FSDO Capacity Development Activities

Supports especially developing countries in the uptake and effective use of UN Tax Committee guidance, through a comprehensive capacity development programme:

- Workshops and webinars (global, regional and country-level);
- Online courses (e.g., updates of courses and development of new ones);
- Technical advisory/assistance to requesting Member States.

# Dissemination of Tax Committee Guidance Products



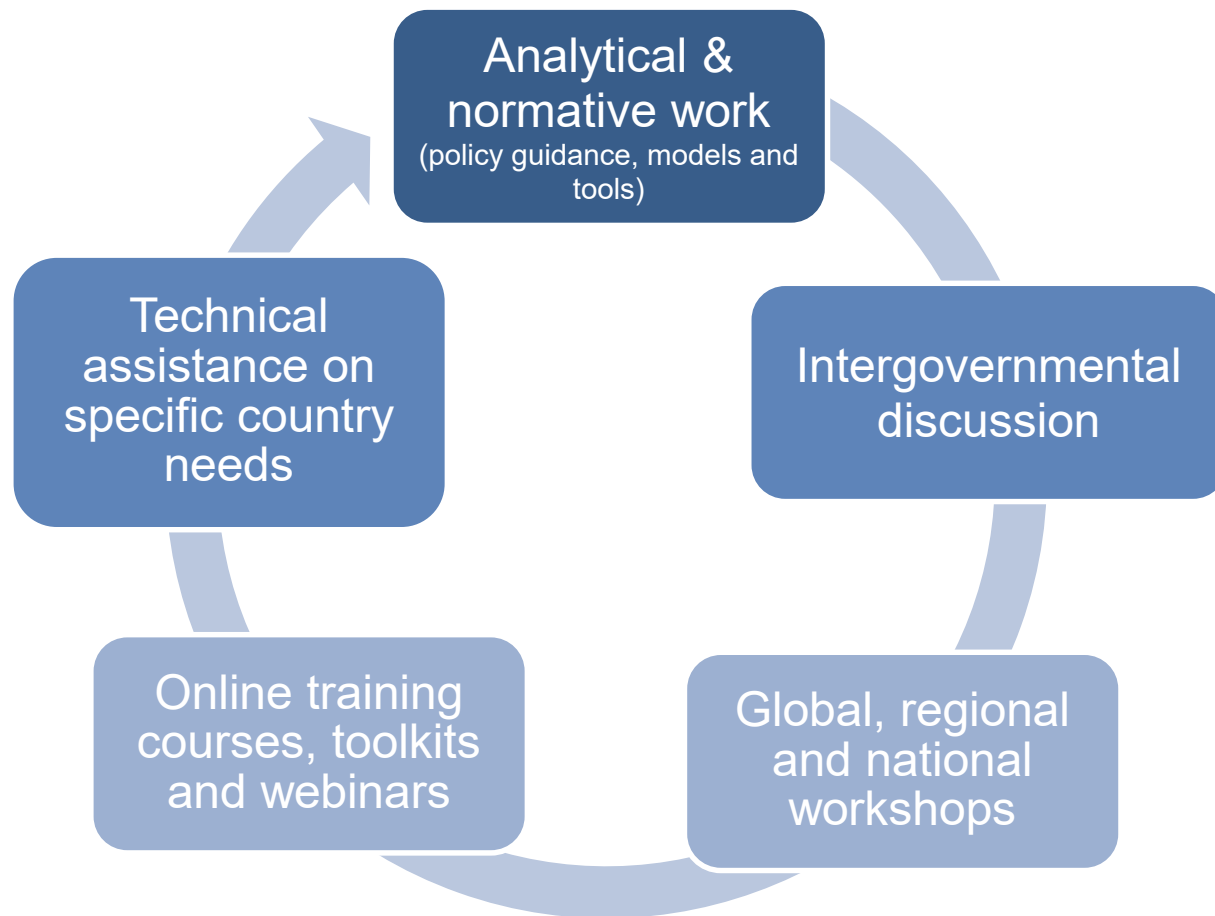
FSDO has undertaken the language translation process to ensure that these publications are available in French and Spanish as soon as possible.

# Tax Capacity Building Activities

- Activities since Committee's 22nd session (April 2021 – April 2022)
  - ☐ Virtual Workshops
  - ☐ Tax Talks
  - ☐ Preparation for updated on-line courses, new courses and migration to new learning platforms
- Capacity Building work: May – December 2022
  - ☐ Dissemination of the content of new and updated Tax Committee's publications through virtual workshops (e.g., tax treaties, transfer pricing, dispute avoidance and resolution, carbon taxation) at the global, regional, national level
  - ☐ Delivery of workshops on new topics (e.g., health taxes) to inform work of the Committee




# Integrating Policy, Technical Analysis and Capacity Building



# Launch Event – October 2021

## Panel Discussion and Launch Event

*The Handbook on Carbon Taxation for Developing Countries: a Tool to Advance Countries' Decarbonization Efforts and Contribute to the Commitments of the Paris Agreement*

 25 October 2021, Zoom, 11:15 a.m. - 12:15 p.m. NY Time

 Register today on <https://bit.ly/3DSwpQw>



Panel discussions during launch events explain new guidance and look forward to future work by highlighting the challenges faced by developing countries and how the Tax Committee can assist



# Virtual Workshop on Mutual Agreement Procedure (MAP)

December 2021

## Objective

- To provide participants with an immersive experience in the process through which a MAP case is typically dealt with by a country's competent authority

## Format

- 5-day event/3 hours per day
- 25 participants from 15 countries
- Presentations by experts, guided analysis of case study, simulated competent authority negotiation by participants

## Results

- **94.70%** of survey respondents strongly agreed or agreed that the workshop on MAP helped them **increase their awareness of the importance and the role of fiscal policies and practices to reduce risk and build resilience**
- **94.74%** of survey respondents indicated that they strongly agreed or agreed that they would be able to **share the knowledge and skills acquired during the webinar with colleagues and supervisors in their organizations**, ensuring sustainability of the work



# Intermediate/Advanced Workshops on Tax Treaty Topics

## Objectives

- To address complex issues as a build-up from introductory courses
- To increase technical skills for those involved in negotiation and/or administration of tax treaties
- To build “communities of practice” to encourage peer-to-peer exchanges of experience

## Format

- Short but regular meetings, 1½ to 2 hours, every two months
- Small groups – 20 to 30 participants
- Presentations by experts, breakout sessions to analyze case studies, reporting back and planning for future workshops

## The Concept of Beneficial Ownership (Part I) – February 2022

- First test of concept
- Academic support from International Bureau for Fiscal Documentation
- 16 participants from 7 developing countries and 5 least-developed countries in Africa, Latin America and the Caribbean and Asia
- Part II to focus on interaction of beneficial ownership rules with other anti-abuse rules



# UN/OECD Virtual Workshops on Preparing for Tax Treaty Negotiations

## Objective

- To expose participants to a range of situations, negotiation styles and policy questions they may need to address in a real negotiation.
- Demonstrate how to negotiate the UN Model tax treaty provisions
- Apply practical guidance contained in the UN Manual for the Negotiation of Bilateral Tax Treaties

## Format

- 3 half-day sessions in each workshop
- Workshop presented 3 times
- Presentations by experts, simulated “team” strategy session with participants, followed by simulated negotiations by experts to put strategy in effect, final Q&A to analyze the negotiations

## Results Across the Three Workshops

- Average attendance was 28 (July), 106 (October) and 110 (December)
- **Greater than 96%** of survey respondents said that their knowledge had increased as a result of the training
- **Almost 100%** said that the knowledge gained would be useful in their work

# Outreach

**FSDO also disseminates Tax Committee guidance to diverse audiences through partner events**

## Official Development Assistance

Dissemination of the UN Guidelines on the Tax Treatment of Government-to-Government Aid Projects, at events including:

- The Webinar on Official Development Assistance organized by Addis Tax Initiative
- The OECD webinar after the launch of the ODA Transparency Hub [Tax treatment of official development assistance – OECD]

## Climate Change / Environmental Taxation

Dissemination of the guidance contained in the UN Handbook on Carbon Taxation at events, including:

- The 2022 Addis Tax Initiative General Assembly
- The OSAA technical-level Meeting of the Interdepartmental Task Force on African Affairs (IDTFAA) on energy transition for Africa

# Tax Talks

## What They Are

Pre-recorded capacity development events addressing policy and administrative tax issues of relevance for developing countries analyzed by renowned international tax experts (e.g., tax incentives, taxation of the digitalized economy)

### The Future of Tax Incentives



## The Future of Tax Incentives – Ms. Anita Kapur

## Where LDCs Stand in the Digital Debate -- Prof. Annet Oguttu

### Where Least Developed Countries Stand in the Digital Debate



# Platform for Collaboration on Tax (PCT)



## Objectives

- To strengthen collaboration on domestic resource mobilization (DRM)
- The four PCT members support country efforts through policy dialogue, technical assistance and capacity building, knowledge creation and dissemination

## Workshop on Medium-Term Revenue Strategy (MTRS)

- MTRS is a means of coordinating support for country-led tax reform
- Workshop's aim was to increase awareness of MTRS in reforming tax system to support SDGs
- Included discussion of embedding MTRS in Integrated National Financing Frameworks (frameworks to mobilize and manage the various forms of financing for sustainable development)

## Upcoming

- First “Ask an Expert” webinar in May 2022 on tax treaty negotiation toolkit to provide ongoing support for users; others to follow
- Roundtable to answer questions
- Questions asked during 2021 PCT Tax Treaty Negotiation Toolkit launch event demonstrated need for additional tools

# What's Next in Capacity Development?

## Workshops and Webinars

- Taxation in a Digitalized and Globalized Economy
- Mutual Agreement Procedure
- Dispute Avoidance and Resolution (also with a special focus on judicial authorities)
- Intermediate/Advanced Topics on Tax Treaties
- Intermediate/Special Topics on Transfer Pricing
- Attribution of Profits to Permanent Establishments
- Environmental Taxation
- Taxation of Extractives Industries

## The Return of the In-Person Tax Treaty Negotiation Course!

Expected - July 2022

**Technical Assistance** (in response to country requests)

**Blended Courses:** combine tax and non-tax elements at trainings organized across other areas (e.g., tax aspects of ODA during DCF courses)

# What's Next on Capacity Development? UN Online Courses

- Updating **online course on transfer pricing** based on the new edition of the Manual on Transfer Pricing approved by the Tax Committee in 2021
- Upcoming **modernized courses on tax treaties**, with short modules and accessible videos
- **Migration of existing courses to new learning management system**

The screenshot displays the UN Learning Portal interface. At the top, there is a navigation bar with 'Welcome to the United Nations' and language options (English, Español, Français). Below this, the 'UN LEARNING PORTAL' logo is visible, along with the text 'WELCOME TO THE UN LEARNING PORTAL'. A 'Financing for Development' logo is also present in the top right corner. The main content area features a video player for '5.1 Video: Organization and Role of the Competent Authority'. The video player includes a title bar with 'UN MAP M5 V4' and 'Role and Organization of the Competent Authority'. The video content shows a person sitting at a desk with a large question mark, and a list of bullet points: 'In a MAP case, the main objective of the competent authority should be to try in good faith to resolve any issues related to the case' and 'The competent authority should try to resolve each MAP case in a principled, fair, and objective manner, based on its own merits'. A 'MORE VIDEOS' button is located below the video player. To the right of the video player, there is a sidebar with a 'Logged in as Maria Cecilia' status, an 'Admin Dashboard' link, and a 'MY COURSES' section listing 'Module 1: Getting Started', 'Module 2: What is the Mutual Agreement Procedure (MAP)?', and 'Module 3: Typical MAP'.

Upcoming Spanish and French versions of the online MAP course





# 2022 ECOSOC Special Meeting on International Tax Cooperation (held on 8 April 2022)

- This annual Meeting is an important occasion for countries to advance policy discussions and be part of a global platform for enhancing intergovernmental consideration of tax issues that can contribute to achieving the Addis Agenda, 2030 Agenda and the SDGs
- In the context of COVID-19 response and recovery, the Meeting is an important occasion for action-oriented discussion on fiscal policies to build back better
- It brings the Council together with top-tier experts from the Tax Committee, civil society, academia, private sector and international organizations

## Two Crucial Topics:

- **The Future of Corporate Taxation in a Digitalized and Globalized World**
- **Tackling Tax Aspects of Illicit Financial Flows for Sustainable Development**

# 2021 UN Model Tax Convention Launch Event

## 26 April 2022

# LAUNCH EVENT

## 2021 UN Model Tax Convention

26 April 2022, 8:00 a.m. – 10:30 a.m. New York Time. Virtual

*Theme: Adapting to Changing Times - From Remote  
to Automated Digital Services and Beyond*



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UNITED NATIONS  
MODEL DOUBLE TAXATION  
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BETWEEN DEVELOPED AND  
DEVELOPING COUNTRIES



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Sustainable Development

# A Special Thank You

The foregoing activities have been supported by the Regular Programme of Technical Cooperation of the United Nations, as well as the generous contributions of the Norwegian Agency for Development Cooperation and the European Commission.



# In Conclusion

Based on your experiences especially during the COVID-19 pandemic period, what are the **other specific/pressing topics** you would propose for FSDO to consider?



# Thank you

**UNDESA/FSDO**

**Contact: [fsdcapdev@un.org](mailto:fsdcapdev@un.org)**