



United Nations

Committee of Experts on International Cooperation in Tax Matters

**Report on the twenty-fourth session
(virtual session, 4–7 and 11–12 April 2022)**

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Note

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Chapter I

Matters calling for action by the Economic and Social Council

Draft decision for adoption by the Council

1. The Committee of Experts on International Cooperation in Tax Matters recommends that the Economic and Social Council review and adopt the following draft decision:

Venue, dates and provisional agenda of the twenty-fifth session of the Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council, taking into account the continuing impact of the coronavirus disease (COVID-19) on the working arrangements for the sessions of the Council and of its subsidiary bodies:

(a) Decides that, preferably and if feasible, the twenty-fifth session of the Committee of Experts on International Cooperation in Tax Matters shall be held from 18 to 21 October 2022, in Geneva, and otherwise shall be held in informal meetings in a scaled-down format using a virtual platform in October 2022, with the decisions of the Committee adopted through a silence procedure and the final modalities decided by the Co-Chairs of the Committee following consultations with the members of the Committee;

(b) Approves the provisional agenda of the twenty-fifth session of the Committee, as proposed by the Committee of Experts and as set out below:

Provisional agenda of the twenty-fifth session of the Committee of Experts on International Cooperation in Tax Matters

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of issues related to international cooperation in tax matters:
 - (a) Procedural issues for the Committee;
 - (b) Taxation and the Sustainable Development Goals;
 - (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;
 - (d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (e) Transfer pricing;
 - (f) Taxation of the extractive industries;
 - (g) Environmental taxation;
 - (h) Dispute avoidance and resolution;

- (i) Taxation issues related to the digitalized and globalized economy;
 - (j) Taxation of cryptoassets;
 - (k) Digitalization and other opportunities to improve tax administration;
 - (l) Increasing tax transparency;
 - (m) Wealth and solidarity taxes;
 - (n) Indirect taxes;
 - (o) Health taxes;
 - (p) Relationship of tax, trade and investment agreements;
 - (q) Capacity-building;
 - (r) Other matters for consideration.
- 4. Provisional agenda of the twenty-sixth session of the Committee.
 - 5. Arrangements for adopting the report of the Committee on its twenty-fifth session.

Chapter II

Introduction

2. Pursuant to Economic and Social Council resolutions 2004/69 and [2017/2](#) and decision 2022/315, the twenty-fourth session of the Committee of Experts on International Cooperation in Tax Matters was held virtually, with informal virtual meetings from 4 to 7 and 11 to 12 April 2022. The virtual meetings were attended by 23 members of the Committee and 549 registered observers.

3. The present report serves to summarize Committee discussions and decisions taken on the items set out in the provisional agenda of the Committee at its twenty-fourth session, as adopted by the Committee ([E/C.18/2021/4](#)), as follows.

Provisional agenda

1. Opening of the session by the Co-Chairs.
2. Adoption of the agenda and organization of work.
3. Discussion of issues related to international cooperation in tax matters:
 - (a) Procedural issues for the Committee, including options for Committee consultations;
 - (b) Taxation and the Sustainable Development Goals;
 - (c) Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries;
 - (d) Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries;
 - (e) Transfer pricing;
 - (f) Taxation of the extractive industries;
 - (g) Environmental taxation;
 - (h) Dispute avoidance and resolution;
 - (i) Taxation issues related to the digitalized and globalized economy;
 - (j) Digitalization and other opportunities to improve tax administration;
 - (k) Increasing tax transparency;
 - (l) Taxation and coronavirus disease (COVID-19): pandemic and post-pandemic issues;
 - (m) Wealth and solidarity taxes;
 - (n) Indirect taxes,
 - (o) Health taxes;
 - (p) Relationship of tax, trade and investment agreements;
 - (q) Capacity-building;
 - (r) Other matters for consideration.
4. Provisional agenda of the twenty-fifth session of the Committee.
5. Arrangements for adopting the report of the Committee on its twenty-fourth session.

Chapter III

Organization of the session

Opening of the twenty-fourth session and adoption of the agenda

4. The session was opened by Liselott Kana, Co-Chair of the Committee, on behalf of herself and the other Co-Chair, Mathew Gbonjubola. Ms. Kana thanked fellow Committee members and observers for participating in the session. She then invited the Director of the Financing for Sustainable Development Office of the Department of Economic and Social Affairs, Navid Hanif, to deliver remarks. In his welcome remarks, Mr. Hanif thanked Committee members and all observers for their commitment to the work of the Committee. He centred his remarks on the three key areas highlighted below.

5. First, Mr. Hanif noted the centrality of international tax cooperation in effective national resource mobilization and its efficient use, which plays a critical role in meeting the 2030 Agenda for Sustainable Development. Citing the report of the Secretary-General entitled “Our Common Agenda”, Mr. Hanif highlighted the role of international cooperation in combating illicit financial flows to mobilize the national resources that are so badly needed to overcome the COVID-19 pandemic and its impacts. In this regard, he invited participants to engage in the Economic and Social Council special meeting on international cooperation in tax matters to be held on 8 April 2022 with two main themes: the future of corporate taxation in a globalized and digitalized world; and tackling tax aspects of illicit financial flows.

6. Second, Mr. Hanif pointed to the Committee’s ambitious workplan for the current membership and agenda for the session as evidenced by the creation of 11 subcommittees and four working groups, focusing on various topics all important to developing countries in their quest for increased and improved national resource mobilization for sustainable development. Mr. Hanif encouraged the Committee to make hard decisions where needed to meet its mandate.

7. Lastly, Mr. Hanif underscored the vital roles played by the Norwegian Agency for Development Cooperation, the Government of India and the European Commission in supporting the Committee’s work and enhancing its productivity and effectiveness. He expressed hope that the session would affirm the standing of the Committee and further encourage contributions from observers in the quest for greater international tax cooperation towards fair and equitable tax mobilization for all countries, especially developing countries. Moreover, Mr. Hanif reflected on the need for funding the Committee secretariat with more predictable and sustainable sources through the regular budget, which is the solution to meeting the ever-increasing demand for the Committee’s guidance and assistance by the Department of Economic and Social Affairs and its partners.

8. Ms. Kana thanked Mr. Hanif for his remarks and for the continuous support of the Secretariat. She then presided over the adoption of the agenda, which was adopted without amendment.

Chapter IV

Discussion and conclusions on substantive issues related to international cooperation in tax matters

A. Procedural issues for the Committee, including options for Committee consultations

9. In a closed meeting of the Committee, the proposed Co-Coordinator of the Subcommittee on Extractive Industries (Ignatius Mvula) and the proposed Co-Coordinator of the Subcommittee on Environmental Taxation (Susanne Åkerfeldt), who are not members of the Committee, were approved as Co-Coordiators.

10. It was agreed that the Coordinators, assisted by the Secretariat, should compile proposed lists of participants in their various subcommittees and small groups and share them with the Committee for approval, in accordance with its practices and working methods.

B. Taxation and the Sustainable Development Goals

11. Mr. Hanif presented this item, paying attention to: (a) the importance of the current global context; (b) the Committee's approach to taxation and the Sustainable Development Goals; and (c) the highlights of the twenty-fourth session as they relate to the direction of international tax cooperation.

12. Mr. Hanif pointed out that the COVID-19 pandemic had reversed the progress achieved since the adoption in 2015 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development and the 2030 Agenda. He emphasized that inequalities within and between countries had increased, and that poverty and hunger were also on the rise. He highlighted that the decrease in the rate of global economic growth caused by socioeconomic consequences of the pandemic had further slowed progress in achieving the Goals. Developing countries had to balance fighting the pandemic with raising revenue to finance the Goals, which are essential for supporting productive investment for longer-term sustainable development.

13. Against this backdrop, the Committee and the United Nations community were mainstreaming tax issues into the work of the Economic and Social Council, the Sustainable Development Goals and climate action, as observed during the discussions at the 2022 special meeting on international cooperation in tax matters, held on 8 April.

14. Mr. Hanif recalled the Committee's decision at its twenty-third session to add a recurring agenda item on taxation and the Sustainable Development Goals and to reflect regularly on the links between the work of the various subcommittees and the Goals. While the taxation work contributes to achieving the Goals in their totality, he shared several concrete examples of the Committee's work linked to the Goals, including on health taxes (Goal 3), wealth and solidarity taxes (Goal 10), extractive industries and environmental taxation (Goal 13) and the relationship between tax, trade and investment agreements (Goal 16).

15. Committee members provided their comments and feedback, including as to the importance of taxes in financing the Sustainable Development Goals (for example, in the health sector) and the need to integrate tax systems and tax policies into national plans for achieving the Goals. Observers noted the relevance of having macroeconomic and budgetary or economic impact analyses with respect to taxation and the Goals. The link between human rights and the Goals was also stressed.

16. In response to the comments and observations, Mr. Hanif underscored that working towards the Sustainable Development Goals should be the ultimate objective for Governments as well as businesses in their tax policy architecture. He emphasized that tax should be seen not only as a source of revenue, but also as a tool to optimize policy interventions with multiple objectives: revenue generation, redistribution in society and modification of behaviour, including incentivizing sustainability.

C. Issues related to the United Nations Model Double Taxation Convention between Developed and Developing Countries

17. Stephanie Smith, who, along with Rasmi Das and Carlos Protto, is one of the three Co-Coordiators of the Subcommittee on the Update of the United Nations Model Double Taxation Convention between Developed and Developing Countries, introduced a conference room paper containing the Subcommittee's proposed workplan (E/C.18/2022/CRP.2). The Subcommittee proposed to work on the following issues identified by the Committee as priorities at its twenty-third session:

- (a) Inclusion of software payments in the definition of royalties;
- (b) Possible inclusion of a subject-to-tax rule in the United Nations Model Convention;
- (c) Possible provision dealing with extractives and other natural resources;
- (d) Treatment of services, including clarifying the coverage of current provisions of the United Nations Model Convention where there may be overlap;
- (e) Whether alternative B of article 8 of the United Nations Model Convention, dealing with income from shipping activities, should be replaced with a provision more consistent with current treaty practice;
- (f) Treatment of income derived from cross-border insurance activities, including possible alternatives to paragraph 6 of article 5, and a consideration of the role of insurance premium taxes.

18. Ms. Smith noted that this roughly reflected the order in which the issues were likely to be presented to the Committee. The intention was to present approximately two issues at each Committee session, with software and the subject-to-tax rule likely to be presented to the Committee at its twenty-fifth session.

19. In addition, there were several technical issues on which the Subcommittee intends to work at the same time as those priority issues. These include an issue regarding source rules under article 21 and several issues regarding article 6. The first of the article 6 issues relates to the definition of "immovable property". The second relates to the problem of the flight of capital from developing countries that is invested in immovable property, primarily in developed countries. The Co-Coordiators suggest considering this last issue in conjunction with the Subcommittee on Increasing Tax Transparency. Ms. Smith also noted that the work of the Subcommittee on the Update to the United Nations Model Double Taxation Convention between Developed and Developing Countries in promoting fair and effective tax systems, supporting both revenue and trade and investment for sustainable development, supports the Sustainable Development Goals as a totality.

20. During the discussion of the work programme, an observer asked whether the proposed work on computer software would involve a reconsideration of the existing commentary on article 12. Mr. Protto responded that the previous membership of the Committee had expanded a minority view with respect to the treatment of distribution rights, so it did not seem necessary to revisit the issue. Ms. Smith noted that the view

of the Subcommittee was that the best way to provide certainty on the issue was to amend the article and provide a commentary that explained the scope of the amended provision.

21. Comments were also made regarding the proposed work on a subject-to-tax rule. Some members and observers questioned the necessity of such a rule considering the development of a similar rule in connection with pillar 2 of the Organisation for Economic Co-operation and Development (OECD)/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting. Other members and observers noted that the scope and context were quite different: there were States Members of the United Nations that did not participate in the Inclusive Framework or did so but had not agreed to some of the current proposals. Moreover, many developing countries believed that the scope of the subject-to-tax rule should be broader than the limited rule under discussion in the Inclusive Framework, in particular in the context of the Committee's mandate regarding the United Nations Model Convention. It was noted that the United Nations Model Convention provided for much more source State taxation than did the OECD Model Tax Convention on Income and on Capital. Even those Member States that participate in the Inclusive Framework may find the approach eventually developed by the Committee easier to apply. Ms. Smith noted that the many different approaches to subject-to-tax rules that had been taken in the past would inform the work of the Subcommittee.

22. An issue was raised about whether reinsurance should be treated differently from direct insurance. Ms. Smith noted that this issue would be considered during the substantive discussions in the Subcommittee. She mentioned that the Subcommittee had discussed the fact that the current rule, which creates a permanent establishment, also creates problems with respect to the attribution of profits to such a permanent establishment.

23. Some observers suggested other possible workstreams, such as the treatment of tradeable emissions permits. Mr. Protto noted that observers proposing additional issues for future work should do so in writing, explaining how addressing the issue would support developing countries and/or the Sustainable Development Goals. The Committee then approved the current workplan as set out in the conference room paper, while noting that it could be expanded in future in response to such suggestions.

D. Update of the United Nations Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries

24. Mr. Protto, the Co-Coordinator of the Subcommittee, and Aart Roelofsen presented a conference room paper containing the proposed workplan in this area (E/C.18/2022/CRP.3). The workplan responded to the Committee's request, at its twenty-third session, to provide an update of the Manual as soon as possible to reflect the changes made in the 2021 version of the United Nations Model Convention. Mr. Protto noted that doing so was the Subcommittee's focus during the first half of the current membership of the Committee.

25. During the second half of the current membership, the Subcommittee could prepare for the succeeding update of the Manual by drafting a revision to section II of the Manual, which addresses logistical issues relating to the conduct of tax treaty negotiations, and, to the extent possible, by agreeing on changes to the Manual in tandem with any agreed changes to the United Nations Model Convention.

26. In response to a question from a Committee member regarding what other topics might be covered in the revision of section II, Mr. Protto mentioned the following possibilities:

- (a) Guidance on conducting tax treaty negotiations by videoconference;
- (b) Practical issues in drafting most-favoured nation provisions (without changing existing guidance regarding considerations in deciding whether to use such provisions);
- (c) “Bulk” negotiations of tax treaties;
- (d) What might be covered in “exploratory talks”;
- (e) Additional issues as suggested by others.

27. Another Committee member enquired about how the Manual interacts with capacity development activities. Mr. Protto explained that the Manual is intended to help developing countries to protect their tax base. It also provided the foundation for the toolkit on tax treaty negotiation, developed by the Platform for Collaboration on Tax, a joint initiative of the secretariats of the International Monetary Fund, OECD, the United Nations and the World Bank Group. He recalled that, in the past, there had been an advisory group on capacity development that met in conjunction with Committee sessions.

28. Michael Lennard of the Secretariat underscored the current practice of including a dedicated presentation and discussion on capacity development at every Committee session, referring to the conference room paper presented at the twenty-third session (E/C.18/2021/CRP.37), so that the Committee as a whole effectively serves as a continuous advisory body in this area. Emily Muyaa of the Secretariat described how the Manual was used during capacity development activities conducted by the Secretariat, either alone or with Platform for Collaboration on Tax partners or regional organizations.

29. The Committee confirmed that the Subcommittee would continue its work on the basis of the proposals in the conference room paper.

E. Transfer pricing

30. The Co-Coordination of the Subcommittee on Transfer Pricing, Ingela Willfors and Mathew Gbonjubola, introduced a conference room paper on transfer pricing (E/C.18/2022/CRP.13) and sought guidance and approval from the Committee on the proposed workplan. There were seven workstreams set out in the workplan: (a) industry/sector guidance for primary products; (b) industry/sector guidance for the pharmaceutical industry; (c) toolkits on transfer pricing risk assessment and audits; (d) national anti-abuse rules for transfer pricing; (e) carbon dioxide (CO₂) certificates; (f) COVID-19/ economic downturns; and (g) dispute avoidance and resolution.

31. In their presentation, the Co-Coordination highlighted that the Subcommittee was aware that it was pursuing an (appropriately) ambitious programme of work. While the Subcommittee is focused on the publication of interstitial guidance during the Committee’s current membership, the Committee may decide at a later stage to incorporate some guidance into a future update of the United Nations Practical Manual on Transfer Pricing for Developing Countries. The Co-Coordination underscored the importance and willingness of the Subcommittee to work collaboratively with other subcommittees and working groups, in particular those working on environmental taxation, dispute avoidance and resolution, tax transparency, extractive industries taxation, the update of the United Nations Model Convention and taxation and COVID-19. They explained the content of the proposed workstreams, emphasizing their special relevance for developing countries.

32. Committee members and observers expressed support for the proposed workplan, while raising a few questions and providing suggestions. The issue of

benchmarking comparable transactions, especially in the pharmaceutical industry, was recognized as a difficult issue for developing countries. One member mentioned the allocation of residual profits in respect to digital and non-digital companies as a potential topic. The need for continued capacity development activities of the Secretariat in the area of transfer pricing was stressed, in particular in the area of dispute avoidance and resolution. Additional comments by Committee members and observers focused on the proposed workstream on national anti-abuse rules. While some welcomed the initiative of the Subcommittee to work on this topic, others expressed reservations and asked for clarification of the intended scope of the work.

33. In response, Mr. Gbonjubola underscored the challenge posed to various jurisdictions by the lack of available comparable data and pointed to the guidance on potential adjustments contained in the United Nations Practical Manual. Ms. Ritter recalled the toolkit on the topic produced by the Platform for Collaboration on Tax. Ms. Willfors expressed appreciation for the comments and stated that the Subcommittee would welcome further substantive comments on the seven workstreams described in the conference room paper, to be submitted in writing to the Secretariat.

34. With an understanding that there would be further discussion on the issue of national anti-abuse rules at the next session, the Committee approved the workplan of the Subcommittee contained in the conference room paper.

F. Taxation of the extractive industries

35. Nana Akua Mensah, Co-Coordinator of the Subcommittee on Extractive Industries, presented a conference room paper on the topic (E/C.18/2022/CRP.15). She gave an overview of the mandate of the Subcommittee, which specifically calls for work on: trade mispricing and the undervaluation of resources in extractive industries; tax incentives and permanent establishment issues; energy transition from fossil fuels to renewable and environmentally friendly sources; and other tax matters that may arise in relation to the extractive industries.

36. The Subcommittee proposed its workplan for review and approval by the Committee. The workplan was centred on producing guidelines for assisting developing countries on issues identified in the taxation of extractive industries, as well as on ways to appropriately raise more revenue from the sector. It comprised three workstreams, as set out below.

37. With regard to workstream A on energy transition, Ms. Mensah highlighted the risk of short-term revenue loss for developing countries endowed with natural resources given their dependency on extractive industries for revenue. The Subcommittee would review the impact of such loss and the relevant policies to offset the loss, bearing in mind the differing profiles of different energy sources.

38. Ms. Mensah also highlighted the need to have targeted short-term incentives, in order to encourage and support the move from fossil fuels to clean energy. Issues related to energy access, emissions trading certificates, international spillover effects and the impact on cross-border emissions were also noted. Liaison with the Subcommittee on Environmental Taxation would be an important part of this workstream.

39. On workstream B on trade mispricing and the undervaluation of natural resources, Ms. Mensah noted the Subcommittee's intention to come up with guidance on identifying and combating such mispricing. In addition, the Subcommittee would review country practices, assessing country requirements, while also drawing on the work of other international bodies. In this workstream, liaison with the Subcommittee

on Transfer Pricing would be necessary on issues related to trade mispricing between related entities.

40. With regard to workstream C on tax incentives and permanent establishment, the Subcommittee would also look into the interaction between tax incentives and pillar 2 of the Inclusive Framework in order to produce guidelines for developing countries, in particular those that are not part of the Framework or do not adopt the Framework approach. In addition, the workstream would focus on the relation between tax incentives and COVID-19 within the context of extractive industries. Ms. Mensah added that the relationship between extractive industries and article 5 of the United Nations Model Convention would also be assessed, in particular with regard to offshore activities permanent establishments. This work would be undertaken in coordination with the Subcommittee on the Update of the United Nations Model Double Taxation Convention between Developed and Developing Countries.

41. The Committee expressed support for the workplan proposed by the Subcommittee, noting its ambition and potential value for developing countries and the sustainable development agenda. Some observations were made by Committee members regarding workstream C, as they preferred a description of impacts that the application of pillar 2 might have on extractive industries. It was remarked and agreed that pillar 1 was still under discussion and may exclude extractive industries; the Subcommittee should therefore not pursue any work on pillar 1 until a clear decision was made. Moreover, the Committee recommended the expansion of work on mineral valuation to include mineral traceability and supply chains.

42. Other Committee members noted that the relationship between pillar 2 and incentives could not be ignored in the Subcommittee's work, given the impact that it would have on extractive industries in developing countries. To this end, it was suggested that the Subcommittee should provide an impartial description of pillar 2 and its relationship with incentives.

43. An observer suggested, as an additional issue under workstream C, taking into account other administrative measures, such as mineral traceability and assessing value chains, given that it is an issue for developing countries.

44. Following the discussions, the Committee agreed on the workplan presented by the Subcommittee, subject to the comments and recommendations provided.

G. Environmental taxation

45. The Co-Coordination of the Subcommittee on Environmental Taxation, Muhammad Ashfaq Ahmed and Susanne Åkerfeldt, presented a conference room paper (E/C.18/2022/CRP.9), seeking the Committee's approval of the workstreams that the Subcommittee intends to undertake under its mandate.

46. The workstreams are as follows, with the specific areas for consideration within each workstream summarized in the annex to the conference room paper: (a) the interaction of carbon taxation with other national measures; (b) the role of carbon taxes and other measures in supporting energy transition; (c) the interaction between carbon taxes and carbon offsetting programmes; and (d) carbon border adjustment mechanisms and how developing countries can avoid undesired spillover effects from the implementation of such measures by other jurisdictions.

47. The Co-Coordination mentioned that the Subcommittee would carry out consultations on other topics of immediate relevance for developing countries that are already contemplated by the mandate. For example, one potential issue would be to

analyse environmental taxes other than carbon taxes, such as taxes relating to deforestation, water management, waste disposal, wastewater, waste gas and plastics.

48. The Co-Coordination indicated that the Subcommittee would initially present outputs under the various workstreams as short papers during the mandate, with the possibility of compiling and publishing such work as one volume at the end of the mandate. They emphasized the interlinkages of the Subcommittee's work with that of others. The Subcommittee will liaise with the Subcommittee on Extractive Industries for workstreams (a) and (b) and the Subcommittee on Transfer Pricing for workstream (c).

49. Committee members then commented on the presentation, highlighting the importance of the workstreams in the context of broader discussions on climate change and the role of the Committee in providing practical tax guidance for developing countries.

50. In addition, members highlighted some areas for the Subcommittee's attention regarding workstream (d), where the issue is still under development globally (e.g. the carbon border adjustment mechanisms) and its immediate relevance for developing countries might not yet be clear. The Co-Coordination clarified that, while the work on these mechanisms was ongoing, the Committee should consider such issues and their relevance for developing countries. An example of a relevant consideration is the spillover effects that some countries may experience owing to the interaction of their national tax systems with those of other jurisdictions. Therefore, the Committee confirmed that, without endorsing or rejecting the carbon border adjustment mechanisms or other such mechanisms developed by other bodies, the Subcommittee would consider those mechanisms from the broader perspective of their implications for developing countries.

51. The Committee agreed to the workstreams as set out in the conference room paper.

H. Dispute avoidance and resolution

52. The Co-Coordinator of the group on dispute avoidance and resolution, Mr. Protto, introduced for discussion a conference room paper prepared by the Co-Coordination (E/C.18/2022/CRP.10), in which they sought to appraise the Committee of the group's progress so far and its approval of the proposed course of action. He provided an overview of the group's mandate, reiterating that the mandate called for the monitoring of developments in the ongoing global digitalization work and feedback from ongoing capacity development activities by the Secretariat to inform the way forward.

53. Mr. Protto observed that the work on taxing the digitalized and globalized economy had not been finalized and that developing countries were yet to identify areas that they wanted addressed that were not already covered by the new *United Nations Handbook on Dispute Avoidance and Resolution*. The group recommended that the Committee approve the planned continual monitoring of developments in this area, with a report of any developments submitted at its twenty-fifth session.

54. Members noted potential linkages with the Subcommittee on Transfer Pricing and the Subcommittee on the Relationship of Tax, Trade and Investment Agreements, which the group would need to consider. Mr. Protto responded that the group would explore these linkages as it monitored the developments in the digitalized economy work.

55. An observer expressed interest in participating in the group's work, once a workstream had been established. Mr. Protto noted appreciation for this and indicated

that, as soon as a workstream was established, expressions of interest would be welcomed and considered.

56. The Committee agreed to the proposed course of action, with the expectation that there would be a concrete workstream for consideration at the Committee's next session.

I. Taxation issues related to the digitalized and globalized economy

1. General issues

57. The Co-Coordinator of the Subcommittee on Taxation Issues related to the Digitalized and Globalized Economy, Ms. Kana, presented a conference room paper (E/C.18/2022/CPR.6). She provided an overview of the Subcommittee's mandate, which included identifying tax issues in the globalized and digitalized economy for developing countries, considering the work of other bodies and presenting a course of action at the twenty-fourth session. Ms. Kana presented the two workstreams proposed by the Subcommittee:

(a) Workstream A would look into the multilateralization of some provisions of the United Nations Model Convention such as article 12B (on automated digital services) and possibly, for example, article 12A (on fees for technical services) and a United Nations subject-to-tax rule. This workstream would seek to provide a mechanism to fast-track the incorporation of new articles introduced in the United Nations Model Convention, such as those mentioned above, into existing bilateral treaties;

(b) Workstream B would provide an assessment of the function and relevance of physical presence tests. Ms. Kana noted that workstream B would require liaison with the Subcommittee on the Update of the United Nations Model Double Taxation Convention between Developed and Developing Countries.

58. Potential issues related to workstream A were raised by some Committee members, namely that: the work of the Subcommittee may not be easily achieved owing to limited resources, capacity and time; it could not be assumed that there would be sufficient political support for the multilateralization of articles 12B and 12A; it was necessary to consider the relationship between the multilateralization of article 12B and the proposed pillar 1 solution under the Inclusive Framework; and there would be many technical complexities of implementing and following up on multilateral instruments. Others recognized the challenges but did not see them as affecting the ultimate effectiveness and relevance of the work.

59. Most of the members and observers who commented noted the potential importance of the work of further "multilateralizing" provisions of the United Nations Model Convention, noting the special responsibility of the Committee to respond to the interests and perspectives of developing countries.

60. With regard to workstream B, the question was raised as to whether this would be the appropriate subcommittee for the work, rather than the Subcommittee on the Update of the United Nations Model Double Taxation Convention between Developed and Developing Countries. However, the Committee agreed that workstream B would be conducted by the Subcommittee on Taxation Issues related to the Digitalized and Globalized Economy in consultation with the other Subcommittee where necessary.

61. A Committee member suggested that the Subcommittee consider looking into indirect taxes on digital services. Others felt that such a consideration would relate

more to the work of the Subcommittee on Indirect Taxation, though it was not currently part of that Subcommittee's proposed workplan.

62. The Committee approved the workplan of the Subcommittee, recognizing the need to consider the issues raised for and against such work to ensure that it was fully effective.

2. Taxation of cryptoassets

63. Ms. Ritter provided an overview of the work on the taxation of cryptoassets. She recalled how the Committee, at its twenty-third session, had recognized the growing importance of cryptoassets for developing as well as developed countries. In addition, cryptoassets were identified as an alternative solution for countries where banking services were not accessible or developed.

64. Ms. Ritter presented the work done since the last session, making note of the *Financing for Sustainable Development Report 2022*, in which were discussed, among other things, the impact of cryptoassets on tax administration and policy. She also noted the relevant work on transparency in the OECD public consultation document on the cryptoasset reporting framework and amendments to the common reporting standard. Despite this helpful work, Ms. Ritter underscored that there was still a gap in guidance on cryptoassets for developing countries. To this end, the Secretariat would prepare for the Committee's consideration a paper on issues and possibilities regarding the taxation of cryptoassets, for the twenty-fifth session.

65. A Committee member expressed appreciation for the work of the Secretariat and requested further clarification on the expectations of the Committee regarding the work on cryptoassets. Ms. Ritter mentioned that there were no expectations for the Committee to take up work on the issue at present, and that the paper for the next session would assist the Committee in deciding on the next steps, if any, that it would wish to take.

J. Digitalization and other opportunities to improve tax administration

66. The Coordinator of the small group on digitalization and other opportunities to improve tax administration, Waziona Ligomeka, introduced a conference room paper for discussion (E/C.18/2022/CRP.11), in which he apprised the Committee of the group's progress so far and sought its approval of the proposed workplan.

67. Mr. Ligomeka recalled the group's mandate, which included: the review of work done in other forums on the digitalization of tax administration; identifying existing gaps; considering possible value addition by the Committee; and other means to improve the digitalization of tax administration and how to carry forward such work.

68. Mr. Ligomeka provided an overview of the tools developed by other organizations for analysing tax administrations and their aims. They included the Tax Administration Diagnostic Assessment Tool, the International Survey on Revenue Administration, the medium-term revenue strategy, the Development of Implementation and Monitoring Directives for Tax Reform, the OECD Tax Administration Maturity Model Series and the Tax Administrations Digital Maturity Index.

69. The group had noted that, while these various tools assessed the needs of tax administrations, they did not provide a strategy for digitalization. This was therefore a gap that the Committee could fill by providing guidance on the digitalization of various processes, and the group proposed to work in this area. The need for capacity development in this area was also noted and the group would take this into account. Increased participation in that work by Committee members was encouraged.

70. The Committee expressed appreciation for the work done so far by the group, also emphasizing its relevance. Some Committee members and observers offered to assist the group, including Committee Members Mya Mya Oo and Nana Akua Mensah and observers from Argentina and the International Chamber of Commerce. Mr. Ligomeka welcomed the participation of fellow Committee members and other expressions of interest, noting that the group would follow the necessary Committee procedures on participation in subcommittees.

71. Some members raised concern about the wording of paragraphs 18 to 20 of the conference room paper, regarding the inclusion of digital services taxes in paragraph 19, given the differing views as to the imposition of such measures, and the overall flow of paragraphs 18 and 19. As for the former, it was made clear that the paragraphs did not intend to either discourage or encourage the imposition of these measures but had merely highlighted them as an area that was not addressed in digitalization along with other withholding taxes. As for the latter, it was clarified that these processes were ordinarily geared towards an assessment of value added tax (VAT) and corporate tax but that there was minimal guidance on the steps that developing countries seeking to digitize their tax administrations should follow. Furthermore, digitalizing the assessment of withholding taxes, which are prevalent in developing countries, is hardly addressed. The Committee can therefore provide guidance on the steps that countries should follow when digitizing the above-mentioned processes and how tax administrations can digitize the administration of other taxes such as withholding taxes (also in the context of emerging issues such as digital services taxes), which are prevalent in developing countries.

72. A clarification was sought on whether the guidance being developed would include suggestions on the reform of legislation. Mr. Ligomeka noted that the guidance on the steps of digitalization would include reviewing what kind of reform would be required in a country, including legislative reform. He highlighted the link between the work of the small group and the work of the Subcommittee on Indirect Taxation, noting the need to work together.

73. The Committee approved the workplan of the group subject to the understanding noted above as regards paragraphs 18 to 20 of the conference room paper.

K. Increasing tax transparency

74. The Co-coordinator of the Subcommittee on Increasing Tax Transparency, José Troya, introduced for discussion the conference room paper prepared by the Co-Coordinators (E/C.18/2022/CRP.12). He provided an overview of the Subcommittee's mandate, noting that it seeks to address issues of tax transparency, identify gaps in the work of other forums and identify issues related to meeting international standards on the exchange of information for developing countries.

75. Mr. Troya stated that the Subcommittee had drafted a questionnaire aimed at identifying challenges faced by developing countries in the exchange of information and any gaps in existing guidance and standards. It was intended as an information-gathering exercise, not scientifically exhaustive. Alongside this questionnaire, the Subcommittee had developed explanatory notes to assist uniform understanding of the concepts within the questionnaire. Mr. Troya invited written input to be submitted for the questionnaire by 30 April 2022.

76. Members expressed appreciation for the work done so far by the Subcommittee, noting the practicality of the questionnaire and the clear link with the Sustainable Development Goals. One member asked how respondents would understand the objective of the question regarding voluntary disclosure. Ms. Mensah clarified that this question related more to the automatic exchange of information than to the

exchange of information on request and that such clarification would be included in the explanatory notes.

77. Some members and observers encouraged the Subcommittee to include more questions about procedural and practical issues faced by developing country tax administrations during the actual exchange of information. It was noted that some of the information sought might be difficult for countries to provide as they did not necessarily hold it, for example data on revenue collected that could be attributed to the exchange of information. A member observed that the quantitative questions might be easier for respondents than the qualitative ones. Maintaining the confidentiality of respondents to the questionnaire was also stressed as a way of encouraging them to share their actual practical experiences. Another member asked the Subcommittee to consider including the issue of a world asset register in its workplan. One member suggested that the Subcommittee work on more effective utilization of information for non-tax purposes, such as anti-money-laundering and corruption, following a whole-of-government approach. Members agreed that this was worth considering and that, in doing so, it was important to keep the legal framework in mind as article 26 (2) of the United Nations Model Convention explicitly provides for this possibility, but only when certain conditions are met. Any work on this should therefore be coordinated with the Subcommittee on the Update of the United Nations Model Double Taxation Convention between Developed and Developing Countries.

78. Mr. Troya responded that the topics suggested in the discussion would be considered by the Subcommittee. He also acknowledged the link to the work by other subcommittees, including on transfer pricing, as had been pointed out during the discussions.

79. The Committee agreed that the Subcommittee could proceed with the work on the questionnaire, bearing in mind the comments mentioned above and any that would be sent as written comments.

L. Taxation and coronavirus disease (COVID-19): pandemic and post-pandemic issues

80. On behalf of the Secretariat, Mr. Farid Hasnaoui Mardassi presented a conference room paper on taxation and COVID-19 (E/C.18/2022/CRP.8). He recalled the decision of the Committee at its twenty-third session to create a small group to identify gaps related to taxation and COVID-19 not covered by existing guidance that would benefit from additional clarification and orientation. He mentioned that the membership of the small group has not yet been constituted and that the Secretariat had therefore drafted a report for the Committee's consideration.

81. Mr. Hasnaoui stated that the note was written with the idea that the clarification of gaps related to taxation and COVID-19 would contribute to accelerating progress towards meeting the Sustainable Development Goals and help developing countries to build resilience to overcome future outbreaks. He highlighted five gaps that might require additional clarification, as set out below.

82. The first gap related to taxation covered in tax treaties. In fact, taxes established by some countries during the pandemic to finance COVID-19 recovery efforts may involve issues of whether those taxes are within or outside the scope of tax treaties.

83. The second gap dealt with the time thresholds that rely on physical location. Indeed, the actions taken by Governments to limit the spread of the virus (quarantine, limitation of international travel, etc.) may have an impact on the provisions of tax treaties that rely on time thresholds of physical presence. Mr. Hasnaoui mentioned

that the United Nations Model Convention either provides a detailed rule on the way to compute the number of days of presence in a country without flexibility (in the case of articles 5 (3) (a) and 15) or else does not provide guidance (in the case of articles 5 (3) (b) and 14).

84. The third gap entailed the need to consider the relevance of the physical presence test, mainly with regard to article 5 (3) (b) on the furnishing of services and article 15 on employment income. Mr. Hasnaoui noted that the pandemic had tested the limit of this concept, especially within the context of the globalization and digitalization of the economy.

85. The fourth gap involved potential interpretation issues with respect to the application of tax treaties when a force majeure triggering event was said by a country to have occurred.

86. Finally, Mr. Hasnaoui emphasized the need to develop guidance on transfer pricing documentation to allow tax administrations to assess transfer pricing risks and for taxpayers to justify their transfer pricing policies and practice during the pandemic.

87. After discussions, the Committee noted the relevance of many such issues. As proposed in the conference room paper, the Committee decided to take the work forward through the integration of relevant issues identified on taxation and COVID-19 into the workplans of the relevant subcommittees and to further reflect on those issues, and possible means to address them, at its next session.

M. Wealth and solidarity taxes

88. The Coordinator of the Subcommittee on Wealth and Solidarity Taxes, Mr. Troya, introduced a conference room paper (E/C.18/2022/CRP.14), which contained the Subcommittee's proposed workplan, for discussion and approval. He noted that the Subcommittee intended to produce guidance in the form of a paper and that outlines would be presented for discussion at the twenty-fifth session of the Committee, with final approval for the proposed guidance to be sought no later than the twenty-eighth session.

89. In his presentation, Mr. Troya noted that the guiding principles of the Subcommittee's proposed workplan were that it should be non-prescriptive, non-duplicative and collaborative. Building on existing guidance, the proposed paper would thus discuss the advantages and disadvantages of wealth taxes and available alternatives. The Subcommittee would liaise with other relevant subcommittees, especially the Subcommittee on Increasing Tax Transparency, in order to ensure a coordinated approach to Committee guidance.

90. Mr. Troya noted the role of this workstream in promoting sustainable development, most notably by producing guidance that would assist countries in reducing inequality in their populations, as referenced in Sustainable Development Goal 10. Inequalities remain a persistent cause of concern and have only been deepened by the COVID-19 pandemic, which has had the greatest impact on developing countries and vulnerable populations.

91. Committee members and observers expressed appreciation for the ambitious workplan prepared by the Subcommittee.

92. Some questions were raised as to the viability of the proposed work on model legislation for a net wealth tax, given the different constitutional and legislative contexts of countries. Mr. Troya indicated the Subcommittee's interest in looking at country practices to find legislative examples. A Committee member participating in

the Subcommittee noted that the proposed model legislation would aim to provide “reasonable guidance” to developing countries and added that such model legislation, properly configured, would enable policymakers to adapt it as necessary to their constitutional and legal systems, rather than provide a “one size fits all” approach. Overall, however, there was agreement on the elements of the outline as produced by the Subcommittee.

93. The Committee approved the workplan consisting of the preliminary table of contents for the paper, with the understanding that the Subcommittee would present more information on the model legislation to ensure its practicality and usefulness for developing countries.

N. Indirect taxes

94. The Co-Coordination of the Subcommittee on Indirect Taxation, Kapembwa Elizabeth Namuyemba-Sikombe and Wazona Ligomeka, presented a conference room paper for the Committee’s approval (E/C.18/2022/CRP.7). They noted the objective of the Subcommittee’s proposed workplan to develop a compendium of good practices in the design, compliance and administration issues that developing countries may face related to VAT or goods and services tax and presented its three workstreams:

- (a) VAT design;
- (b) Compliance and administration issues;
- (c) VAT in special sectors.

95. Ms. Namuyemba-Sikombe highlighted that the first workstream on VAT design covered the following:

- (a) Good practices in designing a VAT, such as simplified schemes, registration thresholds and small and medium-sized businesses;
- (b) VAT and government entities, charities and donor-funded projects;
- (c) Interaction between VAT and other taxes: VAT and excises, VAT and transfer pricing, etc.;
- (d) Advantages and disadvantages of collection mechanisms: reverse charge mechanisms, withholding, advance collection systems;
- (e) Good design in various situations (with no “one size fits all” approach).

96. Mr. Ligomeka pointed out that the second workstream raised questions regarding compliance and administration issues, such as:

- (a) How to promote compliance for small and medium-sized businesses;
- (b) How to efficiently manage VAT refunds;
- (c) How to decide on adequate infrastructure to manage an information technology system that takes into account developing country constraints;
- (d) What are the steps to best achieve effective electronic invoicing;
- (e) How to promote electronic payments/e-invoices (B2B or B2C)/digitalization of reporting and big data analysis;
- (f) How to tackle VAT fraud and evasion.

97. Mr. Ligomeka noted that the third workstream proposed by the Subcommittee involved VAT issues in sectors such as construction, tourism and agriculture.

98. A Committee member suggested that VAT on certain digital services, such as streaming services, would be a valuable subject on which the Subcommittee could work. Another member proposed working on VAT and cross-border solutions. An observer put forward the need to work on issues on how to differentiate tax rates.

99. After discussion, the Committee approved the workplan as presented by the Co-Coordinators.

O. Health taxes

100. The Co-Coordinators of the Subcommittee on Health Taxes, Kapembwa Namuyemba-Sikombe and Trude Steinnes-Sønvisen, presented a conference room paper on the Subcommittee's proposed workplan (E/C.18/2022/CRP.4). Ms. Namuyemba-Sikombe explained the connection between properly structured excise taxes on tobacco, alcohol and sugar-sweetened beverages and reductions in non-communicable diseases. She also presented the Subcommittee's proposal that the Committee produce a handbook on health taxes for developing countries during the current membership.

101. Ms. Namuyemba-Sikombe indicated that such a handbook would build on the existing empirical and policy work of health experts. The value added by the Committee would be primarily with respect to chapters on the place of health taxes within a national budget and on tax administration. Additional value would derive from situating health taxes within a framework that is familiar to tax policymakers throughout the handbook. The proposed structure of the handbook was set out in the conference room paper. Ms. Steinnes-Sønvisen then presented a draft outline of the fourth chapter of the proposed handbook, entitled "General considerations when designing health taxes", for the consideration of the Committee.

102. A number of Committee members and observers commented on the importance of the proposed work for developing countries, both from a revenue perspective and for its broader connections to the Sustainable Development Goals. While some members and observers expressed concern about the possible regressive effects of such taxes, others pointed out the high toll that non-communicable diseases take in developing countries and, in particular, on the poor. Ms. Namuyemba-Sikombe argued that low-income countries could not afford to lose so many young people. The regressivity issue was therefore nuanced, as discussed in the health literature, and this would be elaborated in the handbook.

103. Ms. Namuyemba-Sikombe also noted that the goal of the handbook would not be to prescribe particular courses of action but rather to provide policymakers with the tools that they need to make informed decisions. In particular, the goal would be to provide health ministers with a means to approach ministers of finance in a way that would foster a productive dialogue. While it was clear what had to be done from a health perspective, the challenge was to balance health benefits with budget realities.

104. The discussion also touched on the importance of building public support for health taxes, which would be addressed in a separate chapter of the handbook. One Committee member shared an example of a public awareness campaign with respect to these issues that had successfully built public support in her country for the introduction of a tax on sugar-sweetened beverages.

105. The Committee approved the Subcommittee's proposed workplan. The Subcommittee would take into account the comments from the Committee and observers as it continued its work on the handbook.

P. Relationship of tax, trade and investment agreements

106. The Co-Coordinator of the Subcommittee on the Relationship of Tax, Trade and Investment Agreements, Mr. Roelofsen, presented a conference room paper on the topic (E/C.18/2022/CRP.5). He described the three proposed workstreams, as well as their objectives and challenges. The primary objective was to create awareness and encourage understanding among the tax, trade and investment communities. Workstream A addressed the relationship between taxation policy and measures and international investment agreements. Workstream B focused on the relationship between tax treaties and the General Agreement on Trade in Services. Workstream C related to other tax-related issues in trade agreements or mixed trade and investment agreements that were not addressed in workstreams A or B.

107. The workstreams received strong support from Committee members and observers, who underscored the relevance of the proposed work for developing countries. A member suggested that the Subcommittee could usefully receive written inputs from experts in the various aspects of its work. An observer pointed out the importance to tax policy and administration of dispute settlement provisions under trade agreements and investment agreements, while enquiring whether the Subcommittee intended to further investigate those issues and analyse options. Another observer suggested that the Subcommittee consider working with the United Nations Conference on Trade and Development to bring greater focus to the issues of “what people need to know about investment agreements” and “what investment, trade and tax groups can learn”. The benefits of a better, more informed, dialogue among those groups were emphasized.

108. An observer raised a question on the interaction between trade subsidies and current efforts to reduce tax incentives, with implications for tax competition. The same observer suggested that the Secretariat work with the United Nations Conference on Trade and Development to evaluate the tax impacts of special economic zones, in particular in Africa. Other suggestions were made regarding possibilities for greater harmonization and increased capacity-building.

109. In response to some of the issues raised, Mr. Lennard commented that the Subcommittee would examine the tax impacts of World Trade Organization subsidy-related agreements, as mentioned in the conference room paper, alongside addressing the greater possible involvement of tax experts in the negotiation and implementation of trade and investment agreements. He also mentioned that part of the work of the Subcommittee would be to assess the interaction of trade, investment and tax dispute mechanisms.

110. Mr. Roelofsen emphasized that input would be sought from government, private sector and other expert perspectives. The Subcommittee would consider and analyse new forms of economic agreements with mixed trade and investment elements under workstream C.

111. Another Co-Coordinator of the Subcommittee, Ms. Kana, indicated that holistic consideration of tax, trade and investment dimensions would require participants to be more comfortable with a range of sometimes novel concepts, terms and perspectives. In this regard, she stressed the importance of inputs from other specialists and noted that it was under consideration how to best configure that outreach and dialogue.

112. On a related issue, the question of non-Committee member experts participating in the Subcommittee on an ad hoc basis was raised. The Secretariat noted that including ad hoc participants in specific meetings of the Subcommittee was an option,

but so were other means of outreach to experts, such as colloquiums or requests for written comments.

113. The Committee approved the three workstreams to provide guidance on the tax implications of: (a) trade and investment agreements; (b) the General Agreement on Trade in Services and the effectiveness of provisions currently used to address potential overlaps; and (c) other issues in trade agreements or mixed trade and investment agreements, as indicated by the Subcommittee. The work would be continued with a view to undertaking whole-of-government approaches and bringing together tax, trade and investment communities.

Q. Capacity-building

114. The Chief of the Capacity Development Unit, Ms. Muyaa, presented the Secretariat's capacity development programme on tax and national resource mobilization. She focused her presentation on capacity development activities carried out since the Committee's twenty-second session in April 2021 and planned activities through to December 2022. Reference was made to workshops and webinars at the global, regional and country levels (e.g. a mutual agreement procedure workshop, the concept of beneficial ownership), online courses (current and new) and technical advisory/assistance to requesting Member States. Additional items presented encompassed the dissemination of Committee guidance products and outreach and creating communities of practice; integration of policy, technical analysis and capacity-building; and activities within the framework of the Platform for Collaboration on Tax.

115. Committee members and observers commended the capacity-building work carried out so far by the Department of Economic and Social Affairs and its partners. Some members mentioned that the Secretariat's capacity development work was a key way of helping to bring the Committee's guidance products to the countries that need it most while also generating feedback to ensure the practical relevance of the Committee's ongoing workstreams.

116. Observers suggested the following to the Department of Economic and Social Affairs: (a) capacity-building in advance pricing agreements and safe harbours; (b) training on beneficial ownership and other anti-abuse rules, such as the principal purpose test; (c) short capacity development events on transfer pricing to enhance knowledge-sharing, especially through train-the-trainer initiatives; (d) training on arbitration; (e) a workshop to discuss the latest transfer pricing court decisions that can help to update tax officials on recent developments as a way of transferring best practices; (f) training on how to use country-by-country reporting information for risk assessment; (g) training on the effective use of beneficial ownership information; (h) arranging or providing access to a database of tax treaties for developing countries; and (i) setting up a repository of capacity training programmes and degrees by public research universities that are available to tax officials free of charge.

117. Ms. Muyaa thanked participants for their suggestions, most of which were essentially already contemplated and could be integrated under the 2022 workplan. The Secretariat welcomed the suggestion of including other stakeholders in capacity-building events, such as policymakers and tax auditors for events on avoiding and resolving tax disputes, depending on the guidance product and learning objectives involved. The Secretariat's interregional advisers working on tax cooperation also called attention to Department of Economic and Social Affairs plans to develop a practical advance pricing agreement negotiation workshop and emphasized a communities of practice approach to intermediate tax treaty topics.

R. Other matters for consideration

118. There were no matters for consideration not previously raised during the session. The arrangements for the report on the session would, as usual, be as provided in the Committee document entitled “Practices and working methods for the Committee of Experts on International Cooperation in Tax Matters”.

119. The Co-Chairs thanked all members and observers for their participation, the Coordinators and Co-Coordinators for their presentations and the Secretariat for its support. In his closing remarks, Mr. Gbonjubola, Co-Chair of the Committee, underscored the need for the Committee to continue its work and achieve the high expectations put upon it because many countries, in particular developing countries, depend on the outcomes and the various products emanating from the Committee. He stressed the need to provide additional budgetary resources for the Secretariat to help to enable the Committee to achieve its purpose and deliver on the many related objectives and mandates, and he called on all development partners and all Member States to support this. He noted that the session had shown in particular how various aspects of the of the Committee’s work had tied into the Sustainable Development Goals and therefore into efforts to lift people out of poverty, addressing inequalities and issues of health and well-being around the world. This made for a good investment case worldwide to support the work of the Committee and its secretariat within the Department of Economic and Social Affairs.

120. On behalf of the Secretariat, the Chief of the International Tax and Development Cooperation Branch, Caroline Lombardo, thanked all participants and especially the Co-Chairs for their skilled and effective chairing.

