

Följande text är författad av ICC:s Globala Policy Lead – Taxation and Trade, Dr Luisa Scarcella. Önskar du veta mer om vårt internationella arbete med skatter och hur du kan engagera dig, vänligen kontakta alfred.ram@icc.se.

26th SESSION OF THE UN TAX COMMITTEE OF EXPERTS

Subcommittee on the Taxation of the Digitalized and Globalized Economy

- During the meeting we highlighted the importance of addressing the tax issues arising from cross-border teleworking and we are glad to report that during the meeting a new workstream on the taxation of cross-border teleworkers has been officially added. We will liaise with the Secretariat and the members of the ICC working group on this area on the next steps ahead.
- The subcommittee has also discussed a physical presence test. Comments on the [Workstream B of the report](#) presented at the meeting can be submitted by May 1st. If you are interested in submitting comments in relation to this matter, **please send us an expression of interest and preliminary points of concerns by April 14th.**

Subcommittee on the United Nations Model Double Taxation Convention

- The Subcommittee presented a report on the inclusion of software in the definition of royalties.
- We understand that this is a relevant topic for some of our members across different regions. Comments on this [report](#) can be submitted by May 1st. If you are interested in submitting comments in relation to this matter, **please send us an expression of interest and preliminary points of concerns by April 14th.**

Subcommittee on Indirect Taxes

- Indirect Taxes is a topic that has been introduced in the mandate of the Committee of Experts in 2021 for the very first time. After a fruitful meeting with co-coordinators of the UN Subcommittee and the UN Secretariat focal point we have agreed on closer cooperation in this area with the invitation of the ICC Indirect Tax Working Group co-chairs to some of their meetings, the possibility to revise and give comments on the draft documents to be presented to the next Committee's session and a potential collaboration in the drafting of some of their future reports.
- If you or some of your colleagues working in the area of indirect taxes would like to be involved in the ICC Indirect Taxes working group, we warmly encourage you to let us know and we will include the designated person in our working group activities.

Subcommittee on Health Taxes

- Together with the members part of the task force on health taxation we have submitted comments to Chapter 4 and during the meeting we made aware the rest of the Committee members that comments on this chapter have been presented.
- The coordinator and UN focal point for this subcommittee have informed us that those comments will be taken into consideration in the following chapters.

- We are now preparing comments on Chapter 5 of the Health Taxes Handbook that will need to be submitted by May 1st.

Subcommittee on Transfer Pricing

- We have been asked to provide feedback on a preliminary paper and exchange in relation to workstream e) of this subcommittee which aims to **deliver an Industry / sector guidance for the pharmaceutical industry**.
- We were glad that the subcommittee welcomed our availability in supporting the Transfer Pricing subcommittee as well and we would like to ask you to **express your interest in being part of a task force in relation to this topic/report by contacting us by email by April 21st**.

Finally, we would like to draw your attention to the [wider agenda and topics](#) that have been addressed and discussed last week. Comments on all these matters are accepted until May 1st and **if there is interest from our membership in any additional areas, please kindly inform us by April 14th the latest**. We will be happy to discuss them with you and facilitate the drafting and submission of potential responses and comments.

ECOSOC Special Meeting on the UN RESOLUTION ON INTERNATIONAL TAX COOPERATION.

As we have previously informed you, the intergovernmental and stakeholders discussions on the UN Resolution that has been approved last year on the topic of international cooperation have finally started.

From the meeting which took place last Friday, it clearly emerged a divergence between developed and developing countries on the future role of the UN in the area of tax policy. Should you be interested, the recording of the meeting can be accessed at this [link](#).

As communicated in March, ICC has also submitted an input that can be found together with all the other submitted inputs at [this link](#). In our oral intervention during the ECOSOC Special Meeting, we reiterated the need for coordination and the necessity of avoiding fragmentation and the duplication/multiplication of tax frameworks that could undermine international tax certainty to the detriment of investments and economic growth.

In our balanced positioning efforts, we continue to strive to be a constructive partner to dialogue with should things further develop on the UN side.

We expected further discussions to take place during the [2023 ECOSOC Financing for Development \(FfD\) Forum](#) which will be held from 17 to 20 April 2023 in the Trusteeship Council, at UN Headquarters, New York, which also includes a dedicated session to the UN Resolution in the program.

The [Financing for Sustainable Development Report 2023](#) to be discussed on those days was also released today, and briefly refers to the UN resolution on international tax cooperation.