



96|2021

CCS Insights

International Organizations involved
In International Tax – The UN

涉及国际税收的国际组织


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International Organizations involved In International Tax - The UN




- Finally, since the 1970s, the UN has been involved in international tax issues by developing a model tax convention for tax treaties between developed and developing countries.
- The UN Model Convention is the responsibility of the United Nations Committee of Experts on International Cooperation in Tax Matters (the UN Committee of Experts), which succeeded the UN Group of Experts that developed the original UN Model Convention in 1980.
- The first UN model Convention, the UN Model Double Taxation Convention between Developed and Developing Countries (UN Model Convention), was issued in 1980 and has been revised in 2001, 2011, 2017 and most recently in 2021.

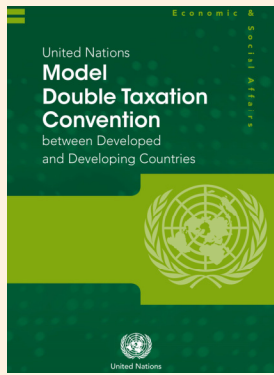



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- The most important changes included in the 2021 version of the UN Model address concerns expressed by developing countries regarding tax treaty obstacles to the taxation of foreign enterprises on income from automated digital services and on gains on so-called “offshore indirect transfers”.
- The 2021 UN Model also features new guidance on the application and interpretation of the definition of permanent establishment, the concept of beneficial owner [BO], and the application of the Model’s provisions to collective investment vehicles, pensions funds and real estate investment trusts.





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- In addition, since 2012, the UN Financing for Development Office's Capacity Development Unit has been active in providing technical tax assistance to developing countries in Asia, South America, and Africa, as well as developing practical materials to assist developing countries with little experience in international tax, in collaboration with the UN Committee of Experts.
- This research centred on four primary areas: transfer pricing, tax treaties, tax administration, and tax base erosion protection.
- In the case of base erosion, the Capacity Development Unit has released three Practical Portfolios (toolkits) that provide thorough practical guidance for developing countries in examining their tax systems to identify risks of base erosion and designing appropriate responses.



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- These Portfolios are all available on the UN website and deal with income from services, interest, rent, and royalties.
- Those UN publications dealing with international tax issues are also available from the UN (<https://www.un.org/en/>)
 - *Practical Manual on Transfer Pricing for Developing Countries*
 - *Handbook on the Administration of Tax Treaties*
 - *Papers on Selected Topics in Negotiation of Tax Treaties for Developing Countries*
 - *Handbook on Selected Issues in Protecting the Tax Base of Developing Countries*



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涉及国际税收的国际组织 – 联合国



- 最后，自20世纪70年代，联合国就开始参与国际税收问题，为发达国家和发展中国家之间的税收条约制定一个税收协定范本 [model tax convention]。
- 《联合国协定范本》由联合国国际税务合作专家委员会 (联合国专家委员会) 负责，该委员会是接替1980年制定最初《联合国协定范本》的联合国专家组的。
- 第一个联合国协定范本 -- 《联合国关于发达国家和发展中国家之间避免双重征税的协定范本》 (联合国协定范本) 于1980年出具，并在2001年、2011年、2017年以及最近的2021年进行了修订。

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- 2021年版《联合国协定范本》中最重要的变化是针对发展中国家对外国企业自动数字服务 [automated digital services] 收入和所谓“境外间接转让” [offshore indirect transfers] 收益征税的税务协定障碍所表达的关切。



- 2021年《联合国协定范本》还就常设机构 [permanent establishment] 定义的适用和解释、受益人 [beneficial owner] 的概念以及《协定范本》条款对集体投资工具 [investment vehicles]、养老基金 [pensions funds] 和房地产投资信托基金 [real estate investment trusts] 的适用提供了新的指导。

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- 此外，自2012年，联合国发展筹资办公室的能力发展部门与联合国专家委员会共同积极向亚洲、南美洲和非洲的发展中国家提供技术性税收援助，并编写实用材料，帮助在国际税收方面经验不足的发展中国家。
- 这项工作主要集中在四个领域：转让定价 [transfer pricing]、税收协定、税务管理和防止税基侵蚀。
- 关于税基侵蚀，能力发展部门已经出版了三个实用工具包(文档)，为发展中国家在分析其税收制度时提供详细的实用指导，以确定税基侵蚀的风险并设计适当的对策。这些文档涉及服务收入、利息、租金和特许权使用费。

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- 以下这些文档，可以在联合国网站上找到 (<https://www.un.org/en/>):-
 - 发展中国家转让定价实用手册 (*Practical Manual on Transfer Pricing for Developing Countries*)
 - 税务协定管理手册 (*Handbook on the Administration of Tax Treaties*)
 - 发展中国家税收协定谈判中的专题论文
 - 保护发展中国家税基问题的专题手册

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 - 寻求本身独立的专业意见，因为各别案例所涉及的范围和层面皆不同。
- When you apply the content in our videos and publications as a reference, you need to:
 - check the information contained therein whether it's up-to-date, accurate and complete, and
 - seek your own independent professional advice, this is because the scope and extent involved in each individual case is different.

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