



Orientation Course UN Economic and Social Council

27 January 2022, 9.10 am – 10:10 am EST

UNDESA/FSDO

***International Tax and Development
Cooperation Branch (ITDCB)***

Goals of the presentation:

- ❖ Provide a brief overview of the work of ECOSOC in advancing the UN's unique role in the international tax cooperation and development cooperation spaces, in the frameworks of the 2030 Agenda and the Addis Ababa Action Agenda and considering emergent issues in the COVID-19 response and recovery process and recommendations of “Our Common Agenda”
- ❖ Identify opportunities for the delegates to enhance their engagement in various areas of ECOSOC's work, including in international tax cooperation, and how the Council can offer a space to promote the exchange of knowledge, ideas and practical experiences

Overview

- ❑ Tax and domestic resource mobilization
 - ✓ Work of the UN Tax Committee (a subsidiary body of ECOSOC), its Subcommittees and capacity development at the global, regional, national and local levels
 - ✓ ECOSOC Special Meeting on International Cooperation in Tax Matters

- ❑ Development Cooperation Forum (DCF)
 - ✓ Review of trends, progress and emerging issues in international development cooperation and related activities

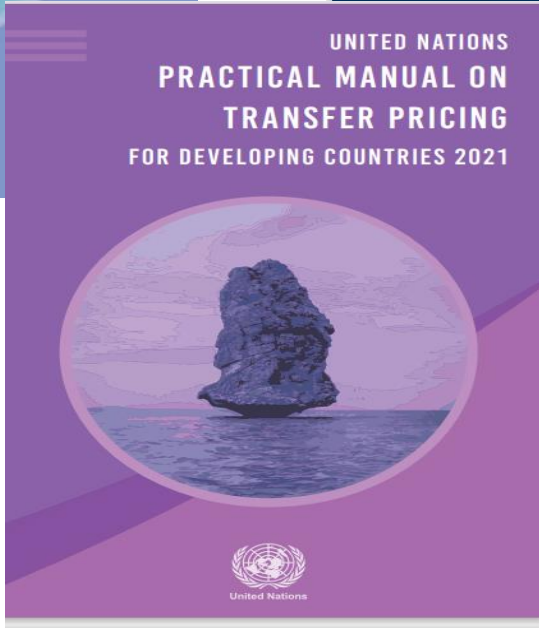
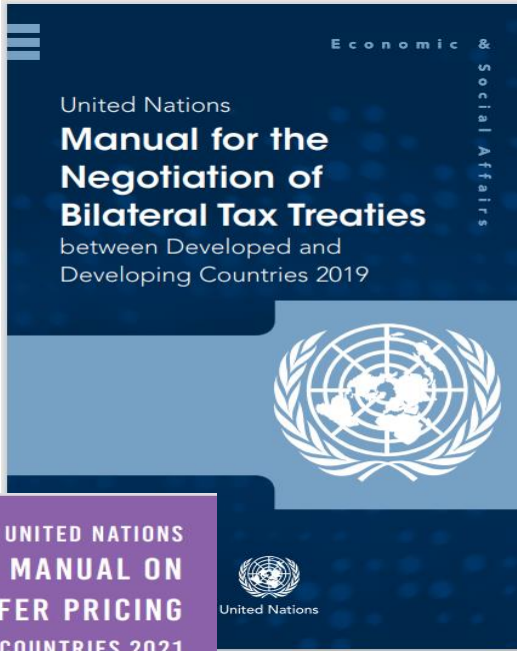
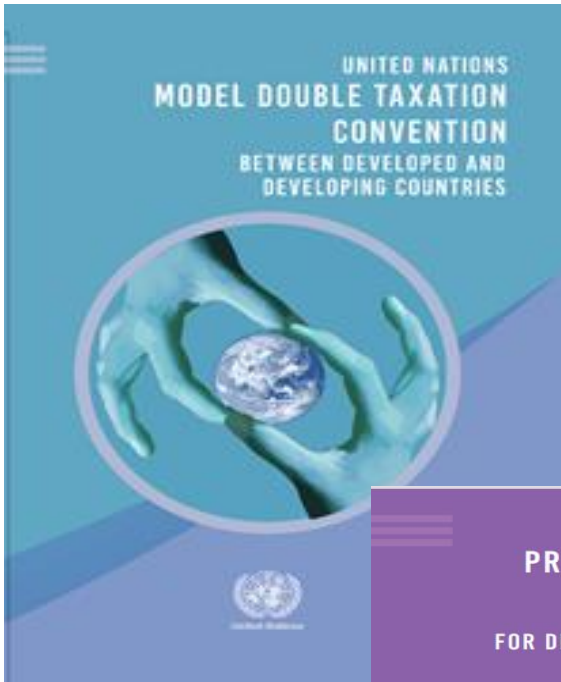
- ❑ Capacity support for financing for development
 - ✓ Tax and DRM, infrastructure asset management, integrated national financing frameworks, SDG investment, enablers of effective development cooperation

- The UN Tax Committee is an expert body of ECOSOC, composed of 25 high-level members nominated by Governments and acting in their personal capacity.
- It develops practical guidance for governments and tax administrators of developing countries, to support both their domestic tax policies and international tax cooperation and help strengthen tax systems.
- The ultimate aim of the Committee is to help countries mobilize domestic resources to help finance sustainable development, by broadening their tax base, strengthening tax administration and curbing tax avoidance and evasion.

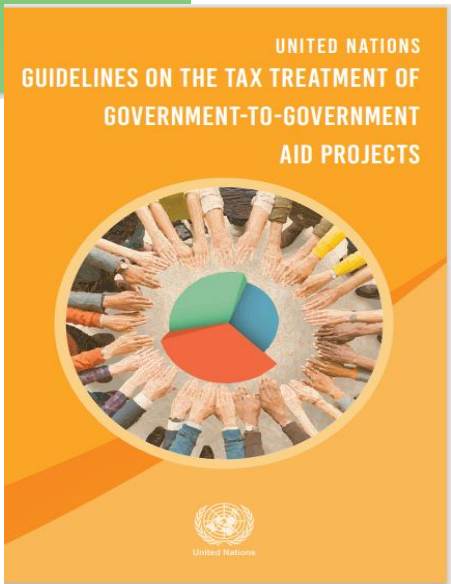
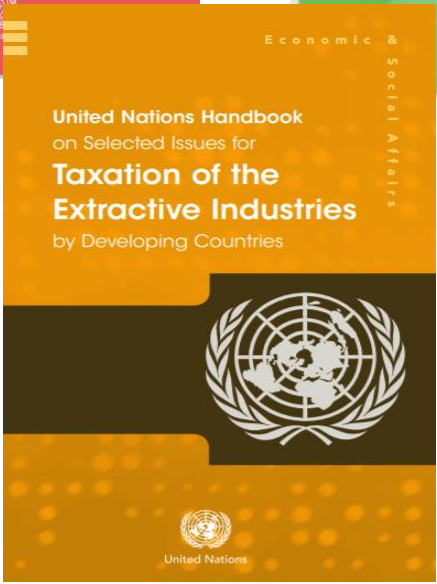
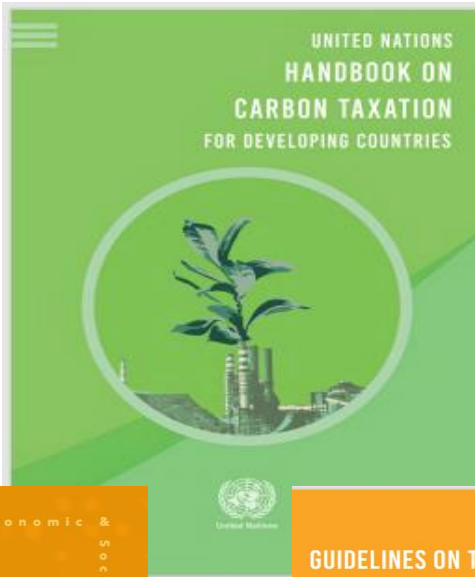
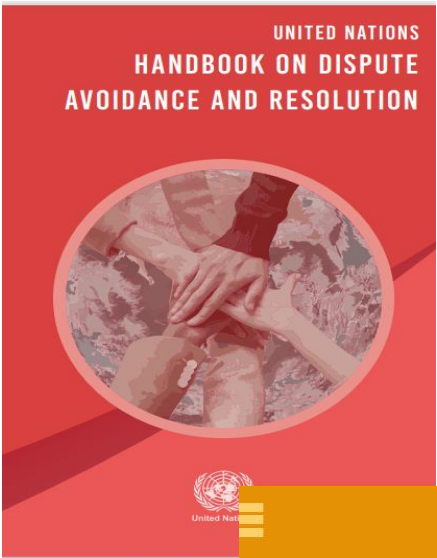


- To achieve this aim, the Committee regularly identifies and works on emerging tax issues relevant to developing countries both from a domestic and international perspective (e.g., taxation of the digitalized and globalized economy, environmental taxation, and wealth and solidarity taxes).

UN Tax Committee Guidance – Model and Manuals



UN Tax Committee Guidance – Handbooks and Guidelines





Capacity Development

FSDO disseminates the guidance by the UN Tax Committee, especially to developing countries, through a comprehensive capacity development programme:

- Workshops (global, regional and country-level);
- Online courses (e.g., tax treaties; transfer pricing);
- Manuals, Handbooks and practical materials;
- Technical assistance to requesting Member States.

Example: Virtual workshop on Mutual Agreement Procedure (MAP) –March 2021

- **94.70%** of the survey respondents indicated that the workshop helped them **increase their awareness of the importance and the role of fiscal policies and practices to reduce risk and build resilience**

*MAP is a cross-border tax dispute resolution mechanism



Example: UN Webinar on Transfer Pricing Aspects of Financial Transactions –Dec. 2021

- **87%** of the survey respondents indicated that they would be able to **share the knowledge and skills acquired during the webinar with colleagues and supervisors in their organizations**, ensuring continuity of the acquired knowledge.

ECOSOC Special Meeting on International Tax Cooperation

(08 April 2022)



- The yearly 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 the achievement of the Agenda 2030 and the SDGs.
- It brings the Council together with top-tier experts from the Tax Committee, civil society, academia, private sector and international organizations.

- In the context of COVID-19 response and recovery, the Meeting is an important occasion to engage countries on the role played by fiscal policies to build back better and keep track of the SDGs.



Development Cooperation Forum (DCF)

Advances integrated implementation of the 2030 and Addis Agendas, Paris Agreement and Sendai Framework

- UN's platform to assess development cooperation trends and identify opportunities for strengthening its quality, impact and effectiveness
 - 2021 High-level Meeting highlights: COVID-19 health response; disaster and climate risk reduction; and regional innovations
 - 2023 emerging priorities: equitable COVID-19 recovery; social and health protection systems; climate action; digital transformations, including data systems
- Gives strategic direction and adds value to the multilateral dialogue on development cooperation, informing the HLPF, FfD Forum and other intergovernmental processes (e.g., LDC programme of action)

Offers an inclusive space for knowledge exchange and ideas

- Generates analysis, actionable policy guidance and learning opportunities for Member States and the growing diversity of development cooperation actors
- Brings focus to contributions being made by development cooperation in all its forms – financing, capacity support, policy change and multi-stakeholder partnerships



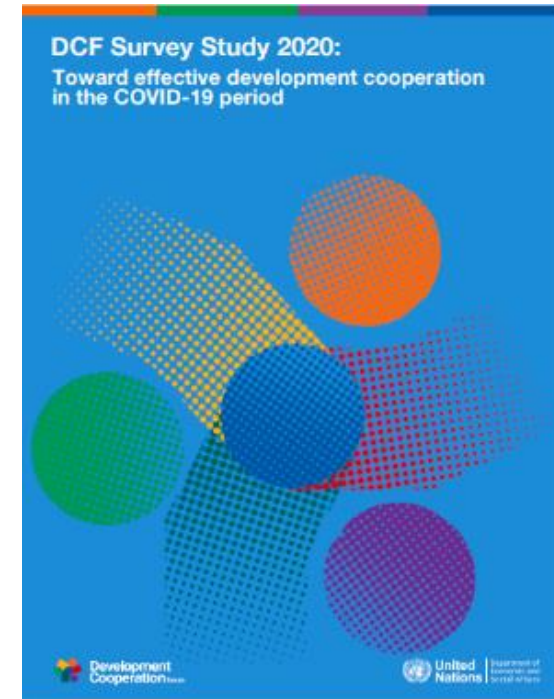
Development Cooperation Forum (DCF)

Supports national level efforts for more effective development cooperation

- Draws on the biennial DCF Survey exercise, administered by UNDESA working with DCO and national Governments, to share frank perspectives on country-led development cooperation, including its enablers of effective development cooperation
- Through DCF Survey and workshops, identifies emerging issues for developing countries, which helps shape policy dialogues of the DCF and its analysis

Milestones

- 2021/2022 DCF Survey exercise and Study (Q1-Q2 2022) – still time for developing country submissions (by 31 Jan)
- Learning event series in preparation for the 2023 DCF (2022-2023)
Analytical work in preparation for and follow-up to 2023 DCF (2022-2023)
- DCF High-level Meeting (Q2, 2023)



Capacity support in financing for sustainable development

Bridging global policy guidance with country-level action

Translating AAAA commitments into national-level tools

- Publications on Tax Matters
- Handbook on Infrastructure Asset Management
- Integrated National Financing Frameworks (INFFs)
- SDG Investment Fair

Strengthening risk-informed financing policies

- Capacity development programme on international tax cooperation
- Online courses on international tax matters
- Online solutions dialogues and MOOC on infrastructure asset management
- DCF Survey exercise
- Financing for Sustainable Development Report



Thank you

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