

# Special Meeting on International Cooperation in Tax Matters



29 April 2021, Virtual meeting

The Special Meeting will follow the 22<sup>nd</sup> session of the United Nations Committee of Experts on International Cooperation in Tax Matters, which will take place on the 19-23 and 26-28 April 2021.

## OUTCOMES

This year's Special Meeting will look at how countries can use tax policy and administration to tackle challenges such as **inequality, climate change and financing for health systems**, in an increasingly digitalized economy and in the context of the COVID-19 response and recovery. It will also discuss how to fight tax evasion and tax avoidance, as well as illicit financial flows, to expand the fiscal space for developing countries in particular to invest in immediate crisis needs and recovery efforts, without creating extra pressure on compliant taxpayers. The outcome will be an informal Summary by the President of ECOSOC with key messages and recommendations for policymakers, practitioners, the High-level Political Forum on Sustainable Development and the COP-26 of the UN Framework Convention on Climate Change.

## FORMAT

The virtual meeting will involve **three panel discussions, a general debate, and short opening and closing sessions**. The panels will include presentations by keynote speakers, interventions by panelists and interactive discussions.

### Taxation and Inequality

This panel will explore different tax policies available to countries in a post COVID-19 world that help reduce inequality and will discuss economic, social and political challenges in their implementation. National, regional and international experiences on promoting capacity building via tax cooperation will also be considered. Inequalities in taxation between traditional and highly digitalized business models, and between taxpayers more generally, will be discussed.

### Taxation and the Environment

This session will provide an opportunity to consider how environmental taxes can support country efforts in building back better. Panellists will debate the role of different instruments that can support or hinder climate change mitigation efforts, and the role of fiscal policies in fostering economic recovery measures that also protect the environment.

### Taxation and Financing for Health Systems

The panel will examine tax policy and administration options targeting good health and well-being to recover and build back better from the COVID-19 pandemic, and enhanced tax cooperation at the regional and international levels to support the strengthening of national health systems.

## PARTICIPATION

The meeting provides a unique opportunity for Member States, including representatives from ministries of finance and national tax administrations, to engage with members of the UN Tax Committee, other experts and stakeholders from civil society, private sector and international & regional organizations to advance intergovernmental consideration of tax matters.

Go [HERE](#) to register and for more information.