Advancing a Tax and SDGs approach that builds trust and spurs transformation: present and possible future contributions by the UN Tax Committee

Virtual Panel Discussion and Launch Event

7 October 2021, 8:00 a.m. – 10:30 a.m. (New York time)

**Background**

The socioeconomic fallout of the COVID-19 pandemic has affected the ability of countries to mobilize domestic resources. Facing fiscal constraints to expand revenue collection and their tax base, even before the pandemic, developing countries would benefit from further sharing of ideas and experiences that can help them improve tax collection and the mobilization of domestic resources for pandemic recovery, resilience building, while encouraging the sorts of investment that will help achieve the SDGs. This includes forward-looking tax policies that would strengthen countries’ abilities to withstand future crises.

The UN Tax Committee is distinguished and globally recognized for its work in norm- and policy-shaping and provision of practical guidance in the area of international tax cooperation. An expert body of the Economic and Social Council, the Committee publishes practical policy and technical guidance on an array of domestic and international tax issues, with special focus on the needs, priorities and realities of developing countries. The Committee also provides an inclusive space for Member States and other stakeholders, including international and regional organizations, academia, NGOs and the private sector, to come together to interact with the Committee and each other in advancing domestic resource mobilization to ensure that all countries can reach the SDGs.

During the pandemic, the previous Committee membership (2017-2021) produced a wealth of updated and new guidance products, concluding their work in June 2021. The generous support of the Norwegian Agency for Development Cooperation (Norad) and extra efforts by members of the Committee, its Subcommittees and Secretariat in the UN’s Department of Economic and Social Affairs (UNDESA) has greatly accelerated the publication process of the following products:

- 2021 UN Model Double Taxation Convention between Developed and Developing Countries (forthcoming)
- 2021 UN Practical Manual on Transfer Pricing for Developing Countries (English)
- 2021 UN Handbook on Selected Issues for the Taxation of the Extractive Industries (forthcoming)
- 2019 UN Manual for the Negotiation of Bilateral Tax Treaties between Developed and Developing Countries (English)
- 2021 UN Handbook on Avoidance and Resolution of Tax Disputes (English) (Spanish)
- 2021 UN Handbook on Carbon Taxation (forthcoming)
- UN Guidelines on the Tax Treatment of Government-to-Government Aid Projects (English) (Spanish)

English versions of most of the guidance products will be available in electronic format in 2021, with French and Spanish versions to follow this year and in the first half of 2022. Meanwhile, the current Committee membership (2021-2025) will meet to deliberate and decide on its work plan at the 23rd Session of the Committee. The virtual session will take place on 19–22 October and 25–28 October from 8:00 a.m. to 11:00 a.m. New York Time. Please register here.

**Objective**

UNDESA is organizing a panel discussion and launch event on the current and potential contribution of the UN Tax Committee to the global discussion on advancing a Tax and SDGs approach to enhance international tax cooperation for sustainable development. The panel will discuss concrete actions that the Committee can take to lead a concerted international tax cooperation effort, aimed at reinforcing the capacity of countries to mobilize revenues, manage/reduce risks, build sustainable and resilient economies, reduce inequalities and fund public health, education, social protection and other essential systems, as part of a global response to the current COVID-19 pandemic induced multidimensional crisis.

**Organization and Focus**

The informal event will be opened by high level representatives from the UN and the donor community, followed by panel discussion among experts from developing countries, regional tax organizations, civil society organizations, academia and the private sector. The Panel will discuss the following questions:

- How can the UN Tax Committee continue to contribute to advancing a Tax and SDGs approach that can benefit developing countries and countries in special situations in the medium- and long-term?
- What are the opportunities for enhancing tax dialogue, coordination and cooperation among international and regional organizations, academia, civil society and the private sector?
- What are needs and priorities of developing countries during the recovery following the downturn caused by the COVID-19 pandemic, taking into consideration an increasingly digitized and globalized economy?

This event will be held via Zoom and is open to all UN Member States and interested stakeholders.
### AGENDA

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<th>TIME SLOT</th>
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| 8:00 a.m. – 8:10 a.m. | **INTRODUCTION**  
|                 |  ■ Mr. LIU Zhenmin, Under-Secretary-General, UN Department of Economic and Social Affairs (DESA) (by pre-recorded video) |
| 8:10 a.m. – 8:40 a.m. | **OPENING REMARKS**  
|                 |  ■ H.E. Mr. Collen Vixen Kelapile, President of the Economic and Social Council, Ambassador Extraordinary and Permanent Representative of the Permanent Mission of Botswana to the UN in New York  
|                 |  ■ Mr. Odd-Inge Kvalheim, Ambassador and Deputy Permanent Representative, Permanent Mission of Norway to the UN in New York |
| 8:40 a.m. – 8:50 a.m. | **LAUNCH OF PUBLICATIONS**  
|                 |  ■ Ms. Carmel Peters, Former Co-Chairperson, UN Committee of Experts on International Cooperation in Tax Matters (2017-2021) and Policy Manager, Inland Revenue, New Zealand  
|                 |  ■ Mr. Eric Mensah, Former Co-Chairperson, UN Committee of Experts on International Cooperation in Tax Matters (2017-2021) |
| 8:50 a.m. – 9:50 a.m. | **PANEL DISCUSSION**  
|                 |  ■ How can the UN Tax Committee continue to contribute to advancing a tax and SDGs approach that can benefit developing countries and countries in special situations in the medium- and long-term?  
|                 |  ■ What are the opportunities for enhancing tax dialogue, coordination and cooperation among international and regional organizations, academia and the private sector?  
|                 |  ■ What are needs and priorities of developing countries during the recovery following the downturn caused by the COVID-19 pandemic, taking into consideration an increasingly digitalized and globalized economy? |
|                 |  ■ Moderator  
|                 |  ■ Ms. Liselott Kana, Head of Department, Internal Revenue Service of Chile (Servicio de Impuestos Internos - SII), and former and current Member of the UN Committee of Experts on International Cooperation in Tax Matters |
|                 |  ■ Panellists  
|                 |  ■ Mr. Logan Wort, Executive Secretary, African Tax Administrators Forum (ATAF)  
|                 |  ■ Mr. Márcio F. Verdi, Executive Secretary, Inter-American Center of Tax Administrations (CIAT)  
|                 |  ■ Ms. Joy Waruguru Ndubai, Researcher, Institute for Austrian and International Tax Law, Vienna University of Economics and Business  
|                 |  ■ Ms. Tove Maria Ryding, Policy and Advocacy Manager (Tax Justice), Eurodad/Civil Society FfD Group  
|                 |  ■ Mr. Francis Kana, Partner and Tax Leader East Africa, EY |
| 9:50 a.m. – 10:20 a.m. | **Moderated Q&A with panellists** |
| 10:20 a.m. – 10:30 a.m. | **CLOSING REMARKS**  
|                 |  ■ Mr. Navid Hanif, Director, Financing for Sustainable Development Office, UN Department of Economic and Social Affairs (DESA) |