



Committee of Experts on International Cooperation in Tax Matters

Twentieth Session

Work on Taxation and the SDGs

Overview

- **Main streams and venues for implementation of work on tax and the SDG (discussed at 19th session)**
 - **ECOSOC Special Meeting**
 - **Tax and SDG-related capacity building**
- **Post-COVID-19 strategy (for discussion)**
 - **Crisis-responsive policies**
 - **Committee guidance and related capacity building**



ECOSOC Special Meeting

- **Focus on:**
 - **Taxation in a digitalized economy**
 - **Taxation and inequality (including wealth taxation)**
 - **Taxation of the informal economy**
- **Postponed to 29 April 2021**



Tax and SDG-related capacity building

- **Workshop on practical and policy aspects of taxation in a digitalized economy (9-11 Sept. 2020)**
- **Workshop on tax and inequality (Q4/2020)**
 - Taxation of the informal economy
 - Gender-responsive fiscal policies
 - Wealth taxation
- **Workshop on environmental taxation (early 2021; possibly back-to-back with Subcommittee meeting)**



Achieving the SDGs in the aftermath of COVID-19

“COVID-19 is the greatest test that we have faced together since the formation of the United Nations.”

“This human crisis demands coordinated, decisive, inclusive and innovative policy action from the world’s leading economies – and maximum financial and technical support for the poorest and most vulnerable people and countries.”

UN Secretary-General António Guterres

SG Report: Shared Responsibility, Global Solidarity – Responding to the socio-economic impacts of COVID-19

Coordinated multi-agency, multi-sectoral response for priority actions to address the socio-economic impact of the crisis:

- 1) Ensure that essential health services are available and protect health systems**
- 2) Help people cope with adversity, through social protection and basic services**
- 3) Protect jobs, support small and medium-sized enterprises, and informal sector workers through economic response and recovery programmes**
- 4) Guide the necessary surge in fiscal and financial stimulus to make macroeconomic policies work for the most vulnerable and strengthening multilateral and regional responses**
- 5) Promote social cohesion and invest in community-led resilience and response systems**

Post-COVID-19 strategy (for discussion)

- COVID-19 responsive and recovery-oriented tax policies and capacity-building support needed
- Committee guidance in key areas
 - Tax treaty issues (including BEPS-related issues)
 - Transfer pricing
 - Taxation of the digitalized economy
 - Environmental taxation
 - Taxation of extractive industries
 - Illicit financial flows
- Questions for discussion:
 - *Are there other areas or specific issues where guidance is needed in light of COVID-19 response and recovery?*
 - *How countries' needs for capacity support are shifting/may shift?*





Thank you

[For info on UNDESA COVID-19 response:
https://www.un.org/development/desa/en/covid-19.html](https://www.un.org/development/desa/en/covid-19.html)