

## **VIRTUAL WORKSHOP ON THE HANDBOOK ON CARBON TAXATION**

**30 November – 1 December 2020 – From 8:00 am to 12:00 pm EST (i.e. New York time)**

### **OPENING REMARKS - NAVID HANIF**

Good morning,  
Members of the UN Tax Committee and Members of the Subcommittee on Environmental Taxation Issues,  
Representatives of governments, civil society and private sectors,  
Colleagues,

It is an honour and pleasure to welcome you all to the very first United Nations Workshop on carbon taxation.

Allow me to start with a few words from the Secretary-General.

The Secretary-General has called for a climate smart response to the Covid-19 pandemic, and for aligning all recovery efforts with the 2030 Agenda for Sustainable Development and the Paris Agreement on Climate Change. He has stated that quantum leap towards carbon neutrality is urgent, essential – and possible.

On the eve of the recent G20 meeting, the Secretary-General shared a simple yet powerful message:

“put a price on carbon; end fossil fuel subsidies; and shift the tax burden from income to carbon, and from taxpayers to polluters.”

Climate change is a challenge that requires global efforts. This does not mean that individual countries remain powerless to make a significant change. It means that the leap toward carbon neutrality must be taken together; and developing countries play an important role in this transition consistent with the principle of common but differentiated responsibilities. We should all support developing countries in their efforts to tax carbon.

Countries in every region and at all levels of development can act now to reorient their domestic policies toward a green fiscal reform. Multilateral solutions and international cooperation can amplify and support these individual actions. In this respect, the work of the UN Committee of Experts on International Cooperation in Tax Matters is at the heart of international efforts to align fiscal policies with the 2030 Agenda for Sustainable Development. Moreover, the Committee, with the new guidance produced by its Subcommittee on Environmental Tax Issues, can help countries meet the commitments of the Paris Agreement.

This workshop aims to provide developing countries with the necessary instruments to integrate the goal of carbon neutrality into economic and fiscal policies.

The workshop brings together over 120 participants from the National Tax Administrations, Ministries of Finance and Ministries of Environment of over 32 developing countries, including several Small Island Developing States. I would like to welcome the Norwegian Agency for Development (Norad) and thank them for their generous support to the strengthening of the UN work on tax. I also want to thank the European Union for its support to facilitate participation of developing countries in the work of the Subcommittees. I am also pleased to mention that this workshop builds on the work done with other organizations and I would like to welcome colleagues from the OECD, the IMF and the World Bank, as well as of ATAF, CIAT, and GIZ.

My sincere appreciation to the members of the multi-stakeholder and multi-disciplinary Subcommittee on Environmental Taxation Issues. This event would not have been possible without their commitment and dedication.

The Subcommittee members have worked very hard over the past four years to design the forthcoming UN Handbook on Carbon Taxation, a critical guidance document which constitutes the foundation of this workshop.

I invite you to take advantage of the guidance in the Handbook, the insights of the presenters and Subcommittee members, and the experiences of countries that have successfully implemented solutions to put a price on carbon. I also encourage you to work together and support each other in integrating climate responses in all your policies. These provide invaluable tools towards more effective climate action and creating more resilient economies and societies for sustainable development.

My special thanks to the whole UN tax team, especially to Caroline, Elena, Sheila and Silvia.

I wish you all a very productive workshop.

I delighted now to pass the floor to Ms. Natalia Aristizabal, the Coordinator of the Subcommittee on Environmental Taxation Issues.

Thank you.