

**Statement by Mr. Navid Hanif**  
**Assistant Secretary-General for Economic and Social Development**  
**to the 25<sup>th</sup> Session of the UN Committee of Experts on International Cooperation in Tax Matters**  
**Geneva, 18 October 2022**

The [Secretariat note](#) for this Tax and SDGs agenda item shares the Official Summary of the 2022 ECOSOC Special Meeting on International Cooperation in Tax Matters, held on 8 April.

The Special Meeting stressed simple, easy-to-use solutions to help taxation for the SDGs keep pace with modern business and technology. It also aimed at building fair and effective tax systems and curbing illicit financial flows.

Let me highlight three of the Meeting's key messages, which are highly relevant to your work.

First, international discussions should consider how economies in different stages of development, and with diverse tax systems, are affected by tax reforms; and they should propose solutions that respond to this reality. New rules should also be devised in a way that all countries can easily implement and administer them. This Committee can apply a similar lens in considering the value addition of the guidance it is currently producing.

Second, reducing illicit financial flows greatly depends on providing access to information held in other countries, regarding income and capital flows. This is particularly important for developing countries. Yet, they are often unable to meet technical requirements to join international efforts and therefore do not sufficiently benefit from recent advances in tax transparency. How can improvements to this situation be advanced in the Committee's work?

Third, an integrated approach to tackling illicit financial flows involves bold policy measures at the global level. At the same time, it entails assisting national tax administrations in improving implementation, mainly via capacity-building and human resource strategies. We know that tax aspects of IFFs take various forms, including tax evasion, aggressive tax avoidance, abusive transfer pricing practices and trade mispricing. How will the draft guidance currently being produced by various Subcommittees help developing countries to advance the needed whole-of-government approach? How can you best bring that perspective to your work?

We should seek to address these and other challenges to SDG progress in the most practical ways. Moreover, we need to frame what we are doing as a response to them, and regularly evaluate that we are truly concentrating on those areas where we can do the most good.

We should also be ahead of developments, intelligently identifying, preparing for and addressing risks that may not yet have fully materialized. I look forward to hearing the Committee's latest reflections on its work from this perspective, including also your newer areas of work, like environmental taxation, wealth taxation and health taxation.

Then you will not merely be meeting your mandates but also making your marks.

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