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AFFAIRS

Panel Discussion and Launch Event
during the opening segment of the UNTC 23rd session
7 October
recorded video

Excellencies,

Distinguished speakers,

Dear participants,

Welcome to this UN Tax Committee panel discussion and launch event. The Department of Economic and Social Affairs, UN DESA, is delighted to host you on this informal, yet very special, occasion.

Let me start with a key message from the Secretary-General's report, Our Common Agenda. The United Nations is redoubling its efforts to support financing of the COVID-19 recovery, accelerated SDG progress, and climate action. To do this, a critical part of our strategy is advancing a more forward-looking international cooperation on tax matters, and inclusive norm-setting.

The United Nations has a vision of a fair and effective international tax system. One that:

- enables countries to tax the value creation within their borders;
- takes into account the interests of all countries and stakeholders, and
- that recognizes citizens as key stakeholders.

Citizens – including our Youth – expect tax systems that address the challenges of our time, and help us to prepare for a sustainable future.

The United Nations has made distinctive contributions to cooperation on domestic and international tax matters. It shapes international tax norms and policies, and provides practical guidance for developing countries, to:

- address tax avoidance and evasion,
- reduce harmful tax competition, and

- fight tax-related illicit financial flows.

We press ahead with cutting-edge work in these areas. Yet, we also call attention to this moment:

- when the pandemic has opened discourse on solidarity taxes, including “windfall” and wealth taxes, to reduce inequalities;
- when the disastrous effects of a changing climate mean environmental issues must now become part of our daily dialogue and action, including in tax circles; and
- when the quest to build back better creates the opportunity to champion reform of tax policy and administration, that promotes sustainable development and gender equality.

Excellencies,

Now let me turn to the 2017 – 2021 Membership of the UN Tax Committee, whose publications we are launching and making available today.

The membership brought a strong sustainable development focus to its four-year tenure. And it fully delivered on an ambitious workplan, even in the midst of the global pandemic.

Many of you will know of their innovative bilateral solution on taxation of automated digital services tax – a complex issue that is part of an ongoing global effort for consensus. This is a new feature of the 2021 update of the UN Model Double Taxation Convention, a signature product.

The publications also address issues touching on the:

- carbon taxation,
- taxation of government-to-government aid, and
- avoidance and resolution of tax disputes.

My profound appreciation to the outgoing Members, for your outstanding productivity, collegial spirit and perseverance, in navigating some contentious issues and delivering balanced outcomes.

I would also like to thank the Secretariat in our Financing for Sustainable Development Office who have worked tirelessly to support this Committee and the publication of their outputs.

We would not have achieved such great results without the contributions of the wider UN tax community, including Member States, and other partners and stakeholders.

In particular, Norway has been very generous in their financial support and has helped strengthen effective support to the UN Tax Committee, its subcommittees and related capacity building work. This has also made possible the faster publication process, with expert editing and translation. Indeed, these practical and useful guidance products will now be accessible to policy makers, administrators, and taxpayers.

As UNDESA, it is our honour, through our capacity building programme, to disseminate the Committee’s guidance products to developing countries, and with benefit to the international

tax system. This work also provides essential feedback from developing countries, which informs the Committee's ongoing and future work.

We are thrilled to welcome the new membership of the UN Committee, a diverse and distinguished group of experts, with – for the first time – a majority of women. We are delighted to have you with us for this event, with a great task ahead to make international tax cooperation a major productive plank of Our Common Agenda.

To all participants, you are our valued stakeholders. We welcome your views on ways the UN Tax Committee can help advance a Tax and SDGs approach that builds trust and spurs transformation. Your voices are vital to ensure that UN guidance and support on tax matters are timely and practical. And, that they address the priorities and realities faced by developing countries in their efforts to achieve sustainable development.

We look forward to a very engaging discussion today.

I thank you.

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