

Informal Briefing/Consultation for Member States on the Secretary-General's Report on "Promotion of inclusive and effective international tax cooperation at the United Nations"

New York, 25 May 2023 / 1:15 p.m. to 2.30 p.m.

United Nations Headquarters, Conference Room 6 / Virtual

Background

On 30 December 2022, the General Assembly adopted a resolution that reaffirms earlier international commitments to scale up international tax cooperation, fight illicit financial flows and combat tax avoidance and evasion, while recognizing the timeliness and importance of making international tax cooperation more inclusive and effective. Member States have requested in the resolution that the Secretary-General prepare a report as the basis for further discussions on "Promotion of inclusive and effective international tax cooperation at the United Nations" during the Assembly's upcoming seventh-eighth session. In preparing the report, the Secretary-General is asked to take into full consideration existing international and multilateral arrangements and to consult widely with Member States and relevant stakeholders. In March 2023, over 80 submissions were received for the preparation of the report (see [inputs](#)), which provided a basis for fruitful discussions during both the [2023 ECOSOC Special Meeting on International Tax Cooperation](#) (31 March 2023) and the [ECOSOC Financing for Development Forum](#) (17 to 20 April 2023).

Objective

The informal briefing/consultation for Member States has two main objectives: (i) to provide Member States with a synopsis of the issues on inclusive and effective tax cooperation that were raised during the 2023 ECOSOC Special Meeting on International Cooperation in Tax Matters and the Financing for Development Forum and how they are informing ongoing preparations of the Secretary-General's Report; and (ii) to invite feedback and further reflections from Member States on the issues discussed.

Format

The informal event will take place from 1:15 p.m. to 2:30 p.m. on 25 May 2023 in Conference Room 6 at the United Nations Headquarters in New York. To allow participation by representatives of relevant Ministries from capitals, there will be the option to join the meeting via Webex after registration [here](#).

A briefing by the Secretariat about the discussions on inclusive and effective tax cooperation that took place recently at the United Nations and the status of the report preparations will be followed by open discussion to encourage feedback and further reflections from Member States.

Indicative questions for discussion:

- What are your countries' (1) goals and (2) expectations regarding more inclusive and effective international tax cooperation, including as to tax institutions, tax norms, implementation, capacity building and timeframes?
- How should wide ranging country perspectives on inclusive and effective international tax cooperation at the ECOSOC Special Meeting on International Cooperation in Tax Matters and the Financing for Development Forum be captured in the report. How do the perspectives you've encountered from other Member States inform your current position on this topic?
- Do you think that there are any additional advantages or disadvantages, opportunities or threats, relating to potential changes to the international tax cooperation landscape that have not been adequately discussed so far?

Contact

Please contact the Secretariat with any questions at taxreport2023@un.org.