

2025 ECOSOC Special Meeting on International Cooperation in Tax Matters

New York, 28 March 2025

Concept note and provisional programme

(as of 12 March 2025)

Background and context

The ECOSOC Special Meeting on International Cooperation in Tax Matters provides a global platform for inclusive, evidence-based, and action-oriented discussions on domestic and international tax matters. Over the past few years, the Meeting has played a crucial role in supporting progress toward the UN Framework Convention on International Tax Cooperation by bringing stakeholders together to discuss key tax and domestic resource mobilization issues in a fully inclusive, multi-stakeholder platform. It has also proven effective in surfacing emerging issues that have subsequently been taken up by the UN Committee of Experts on International Tax Cooperation (UN Tax Committee).

The 2025 Special Meeting will follow the [30th Session of the UN Tax Committee](#), marking two decades of the Committee's distinctive contributions to international tax cooperation.

As the UN Framework Convention process moves into the negotiating stage, the Meeting continues to serve as a crucial forum bringing together Member States, members of the UN Tax Committee, and other stakeholders including international organizations, business, civil society, and academia. It aims to identify effective approaches for fiscal policies to support more inclusive and sustainable development, while advancing progress toward an inclusive, fair, and effective international tax system. The 2025 Meeting is a milestone event in the lead-up to the Fourth International Conference on Financing for Development (FfD4), to be held in Seville, Spain, from 30 June to 3 July 2025.

The 2025 Special Meeting will address two themes: (i) Promoting inclusive and effective international tax cooperation; and (ii) Promoting gender inclusivity through tax policy design and implementation.

1. Panel Discussion 1: Promoting inclusive and effective international tax cooperation

Following on the General Assembly's adoption of terms of reference for the [UN Framework Convention](#) and establishment of the intergovernmental negotiating committee, this panel will provide opportunity for multi-stakeholder discussion on international rules or practices that pose significant barriers to domestic resource mobilization in developing countries, and the opportunities a UN framework convention presents to address these challenges.

In the [terms of reference](#) for the Committee adopted by the General Assembly, one of the priority areas identified for early protocols is the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy. At its organizational session held from 3-6 February 2025, the Committee selected the prevention and resolution of tax disputes as the subject of the second early protocol.

The panel discussion will explore different aspects of cross-border services taxation, focusing on the significant challenges and tradeoffs faced by developing countries in navigating complex international tax rules. It will examine practical approaches to addressing these issues, with specific reference to the

taxation of cross-border services and the role of withholding taxes in overcoming administrative hurdles. The panel will also foster dialogue on innovative solutions to strengthen domestic resource mobilization.

[2. Panel Discussion 2: Promoting gender inclusivity through tax policy design and implementation](#)

2025 will mark the thirtieth anniversary of the [Beijing Declaration and Platform for Action](#) (1995). UN Women has proposed a multistakeholder approach to Beijing+30. This panel discussion will examine how tax systems can promote gender inclusivity. Gender equality is a powerful lever for sustainable development, as recognized in the 2015 Addis Ababa Action Agenda on Financing for Development, which recognizes that empowering women and girls and fulfilling their human rights is key to achieving sustainable and equitable economic growth and development.

While many countries have eliminated explicit gender biases in their tax systems, implicit biases persist. These may arise due to differential impacts on women and men in terms of nature and level of income, consumption decisions, and ownership of property and wealth, and overall legal frameworks, among other factors.

The panel discussion will address the different impacts of taxes (e.g., direct and indirect) on women and men, as well as explicit and implicit biases and their impact, particularly on the participation of women in economic activities. The panel discussion will examine the main changes in the composition of tax systems over recent decades and their impact on gender, along with existing tools necessary to conduct a holistic analysis of tax systems that will provide a better understanding of the overall impact of tax policy, including how to identify implicit and explicit gender biases. Special attention will also be given to the critical role of disaggregated data, particularly gender-disaggregated data, in shaping equitable and effective fiscal and tax policies that advance fairness and inclusivity.

[Expected Outcomes](#)

The Meeting will:

- Advance dialogue on making international tax cooperation more inclusive and effective
- Contribute to multistakeholder engagement in the process toward the UN Framework Convention and early protocols
- Support efforts to promote gender-responsive tax policies and systems
- Provide inputs to the Beijing+30 review process from a tax policy and administration perspective

[Format](#)

The Meeting will feature panel discussions with high-level representatives from governments, international organizations, civil society, and academia, followed by interactive dialogues with all participants. Each panel discussion will include expert presentations followed by a moderated discussion and an interactive dialogue with all participants. The outcome will be captured in a President's Summary of key messages and recommendations for action.

2025 ECOSOC Special Meeting on International Cooperation in Tax Matters

ECOSOC Chamber, 28 March 2025

Provisional Programme

MORNING SESSION

10:00 - 10:25 | Opening Segment

Opening remarks celebrating the 20th anniversary of the UN Tax Committee and commending its distinctive contributions to international tax cooperation.

- President of the Economic and Social Council
- Under-Secretary-General, UN Department of Economic and Social Affairs (UNDESA)
- Co-Chairperson, UN Committee of Experts on International Cooperation in Tax Matters

10:25 - 10:35 | Keynote Address International tax cooperation in an increasingly digitalized global economy

10:35 - 13:00 | Panel Discussion 1: Promoting Inclusive and Effective International Tax Cooperation

Panel Presentations and Moderated Discussion

- Dialogue on international rules or practices that pose significant barriers to domestic resource mobilization in developing countries
- Examination of approaches to taxing cross-border services in an increasingly digitalized economy, including technical services and digital services taxes
- Discussion of administrative challenges facing developing countries in taxing intercompany transactions and the role of withholding taxes

Interactive Dialogue Open discussion with Member States and other stakeholders

13:00 - 15:00 | BREAK

AFTERNOON SESSION

15:00 - 15:05 | Opening Segment

- President of the Economic and Social Council

15:05 - 15:15 | Keynote Address Gender-responsive tax policy design in the context of Beijing+30

15:15 - 17:45 | Panel Discussion 2: Promoting Gender Inclusivity through Tax Policy Design and Implementation

Panel Presentations and Moderated Discussion

- Analysis of differential impacts of tax systems on women and men, including explicit and implicit biases affecting economic participation
- Examination of changes in tax system composition and their gender impacts, with focus on tools for holistic analysis
- Discussion of the role of gender-disaggregated data in shaping equitable fiscal policies, linking to Beijing+30 process

Interactive Dialogue Open discussion with Member States and other stakeholders

17:45 - 18:00 | Closing Segment

- Assistant Secretary-General for Economic Affairs, UNDESA
- President of the Economic and Social Council

Format Notes

Panel discussions include presentations by expert panelists followed by moderated discussion and interactive dialogue. Interventions during interactive dialogues are limited to 3 minutes for individual interventions; 5 minutes for statements on behalf of groups; and 3 minutes for accredited non-state stakeholders.

