



# Orientation Course UN Economic and Social Council

*27 January 2021, 9.00am – 10am EST*

**UNDESA/FSDO**

***International Tax and Development  
Cooperation Branch (ITDCB)***

# Goals of the presentation:

- ❖ Provide a brief overview of the work of ECOSOC in advancing the UN's unique role in the international tax cooperation and development cooperation spaces, in the frameworks of the 2030 Agenda and the Addis Ababa Action Agenda.
- ❖ Identify opportunities for the delegates to enhance engagement in these areas of ECOSOC's work, supported by the Financing for Sustainable Development Office and its International Tax and Development Cooperation Branch.

# Overview

- Tax and domestic resource mobilization
  - ✓ Work of the UN Tax Committee (a subsidiary body of ECOSOC), its Subcommittees and capacity development at the global, regional, national and local levels
  - ✓ ECOSOC Special Meeting on International Cooperation in Tax Matters
- Development Cooperation Forum (DCF)
  - ✓ Review of trends, progress and emerging issues in international development cooperation and related activities
- Capacity support for financing for development
  - ✓ Tax and DRM, infrastructure asset management, integrated national financing frameworks, SDG investment



# UN Tax Committee

- The UN Tax Committee is an expert body of ECOSOC, composed of 25 high-level members nominated by Governments and acting in their personal capacity.
- It develops guidance for governments and tax administrators of developing countries, to support both their domestic tax policies and international tax cooperation.
- The ultimate aim of the Committee is to help countries mobilize domestic resources, by broadening their tax base, strengthening tax administration and curbing tax avoidance and evasion.





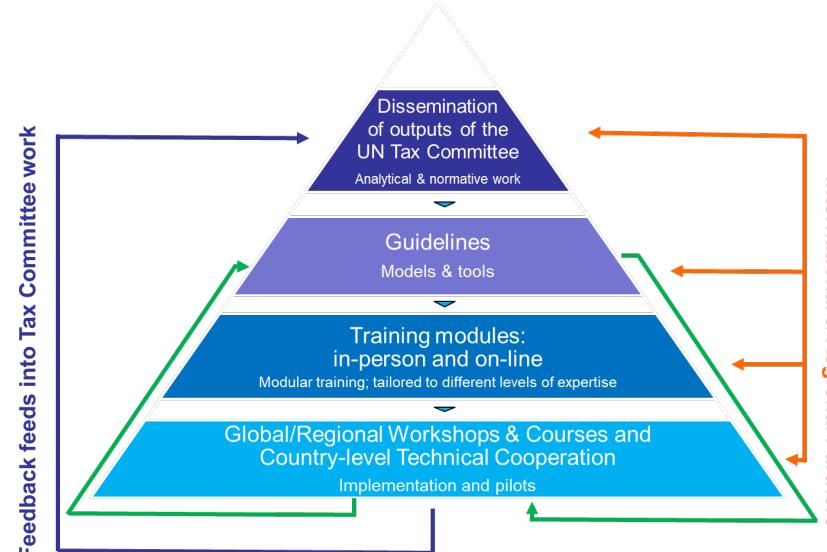
# Capacity Development

FSDO disseminates the guidance by the UN Tax Committee, especially to developing countries, through a comprehensive capacity development programme:

- Workshops (global, regional and country-level);
- Online courses (e.g., tax treaties; transfer pricing);
- Manuals, Handbooks and practical materials;
- Technical assistance to requesting Member States.

**Example:** Virtual workshop on practical and policy aspects of taxation in a digitalized economy (Sep. 2020)

- Strong participation from across the globe (more than 160 participants; at least 100 from developing countries).
- The event identified challenges and opportunities posed by the digitalization of the economy and taxation.



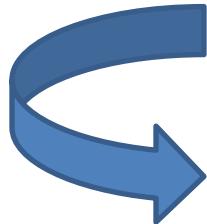
**Example:** Virtual workshop on carbon taxation (Dec 2020)

- Based on Committee's Handbook on Carbon Taxation
- Brought together over 110 government officials of over 32 developing countries.



# Multi-donor project

- ❖ DESA/FSDO designed and mobilized funding for a multi-donor project, launched in 2019 with the support of the Norwegian Agency for Development Cooperation (Norad).
- ❖ Project has contributed to strengthening support to the Committee, its subcommittees and related capacity development activities.



And to enhance synergies between policy and capacity development work in the international tax cooperation area.

# ECOSOC Special Meeting on International Tax Cooperation

(29 April 2021)

- The yearly Meeting is an important occasion for countries to advance policy discussion on how equitable taxation and expenditure policies can create more just, inclusive societies.
- It brings the Council together with top-tier experts from the UN Tax Committee, civil society, academia, private sector and IOs.
- In the wake of COVID-19, it's an important occasion to engage countries on the role played by fiscal policies to build back, better.
- In 2021, focus will be on taxation and inequality, green fiscal reform and taxation and health.



# Development Cooperation Forum (DCF)

A unique, non-negotiating space designated by the UN to discuss trends and emerging issues on quality, quantity and impact of development cooperation, toward achieving the 2030 Agenda, Addis Agenda, Paris and Sendai

## Advancing risk-informed, climate-smart development cooperation in the COVID-19 period: High-level Meeting of the DCF (6-7 May 2021)

- Interactive multi-stakeholder dialogues facilitate peer learning and knowledge sharing, including on ODA and South-South and Triangular Cooperation, with focus on countries in special situations.
- The summary of the meeting and policy recommendations feed into the High-level Political Forum, FfD Forum and other intergovernmental forums and processes.

**DCF Survey exercise:** The biennial survey offers developing countries an opportunity to share frank perspectives on experiences in country-led development cooperation, including its enablers. It identifies emerging issues for developing countries, which helps shape policy dialogues of the DCF and its analytical work.

**Analytical work and outreach activities:** The DCF engages with independent experts to bring the latest thought leadership and perspectives to support policy makers and practitioners. DCF High-level symposiums and webinar series engage governments and other stakeholders to dive deeper into national and regional approaches to development cooperation.

# Capacity support in financing for sustainable development

## Bridging global policy guidance with country-level action

Translating AAAA commitments into national-level tools	Strengthening risk-informed financing policies
<ul style="list-style-type: none"><li>▪ Publications on Tax Matters</li><li>▪ Handbook on Infrastructure Asset Management</li><li>▪ Integrated National Financing Frameworks (INFFs)</li><li>▪ SDG Investment Fair</li></ul>	<ul style="list-style-type: none"><li>▪ Capacity development programme on international tax cooperation</li><li>▪ Online courses on international tax matters</li><li>▪ Online solutions dialogues and MOOC on infrastructure asset management</li><li>▪ DCF Survey</li><li>▪ Financing for Sustainable Development Report</li></ul>



# Thank you

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