







71st session of the United Nations General Assembly Second (Economic and Financial) Committee Friday, 21 October 2016, 1.15-2.30 pm Conference Room 2, UN Headquarters, New York

The Platform for Collaboration on Tax: A major step to boost international cooperation in tax matters

Side event organized by UN-DESA, in collaboration with the IMF, OECD and WBG

Chair/Moderator:

Mr. Lenni Montiel, Assistant Secretary-General for Economic Development, UN-DESA

Presentation by the Platform:

- > Mr. Alexander Trepelkov, Director, Financing for Development Office, UN-DESA
- Ms. Victoria Perry, Assistant Director, Fiscal Affairs Department, IMF
- ➤ **Ms. Grace Perez-Navarro,** Deputy Director, Centre for Tax Policy and Administration. OECD
- ➤ Mr. Marijn Verhoeven, Lead Economist and Cluster Lead Tax, Global Tax Team, Equitable Growth, Finance and Institutions, World Bank Group

Comments from Regional Organizations:

- > Mr. Logan Wort, Executive Secretary, African Tax Administration Forum
- Mr. Socorro Velázquez, Director, Planning and Institutional Development, Inter-American Center of Tax Administrations

Synopsis:

Strengthening tax systems—at the levels of policy and administration—has emerged as a key development priority for the implementation of the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development. Significant additional tax revenues, raised in fair and efficient ways, are required to meet the global development challenges and achieve the Sustainable Development Goals.

The International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), the United Nations (UN) and the World Bank Group (WBG) have launched the Platform for Collaboration on Tax, a joint initiative aimed at intensifying their cooperation on tax issues, with a view to strengthening their capacity-building support, delivering jointly developed guidance and sharing information on operational and knowledge activities for the benefit of developing countries.

Among the Platform's first tasks will be to deliver a number of toolkits designed to support developing countries in addressing international tax evasion and avoidance, including the issues covered under the G20/OECD Base Erosion and Profit Shifting (BEPS) Project, and other international tax issues of particular importance and relevance to these countries. The Platform aims to help developing countries to actively participate in the ongoing global discussion of these issues.

The Platform was welcomed by the G20 Finance Ministers at their February meeting in Shanghai, who also requested the four organizations to produce a joint report for their July meeting in Chengdu, with recommendations on mechanisms to help ensure effective implementation and funding of technical assistance programs. In response to this request, the four organizations, working jointly as members of the Platform, have prepared the report entitled "Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries", which comprises a series of recommendations and enabling actions that draw on their individual experiences in delivering technical cooperation projects and their interactions with other providers of technical assistance, development partners and, especially, country governments. These recommendations benefitted also from a public request for feedback, which attracted responses from governments, businesses, civil society and individuals. The establishment of the Platform and its report were acknowledged by G20 Leaders at their Summit held in Hangzhou, China, on 4-5 September 2016.

This side event is organised by UN-DESA, in cooperation with the IMF, OECD and WBG. It will comprise a joint presentation by the four participating organizations to introduce the Platform to the UN delegates and describe its objectives, the guiding principles for cooperation and the main activities to be implemented. The four organizations will brief participants on their plans to develop the above-mentioned toolkits, discuss modalities to further support the participation of developing countries in global standard-setting on international taxation, as well as present the recommendations of their report for the G20 on mechanisms for effective technical assistance in support of tax reforms.

The presentation will be followed by an interactive dialogue with representatives from regional organizations, as well as attending delegates and other participants, with a view to seeking their views and input on how to make the work of the Platform as relevant and effective as possible in supporting developing countries to increase their potential for domestic resource mobilization through more efficient tax systems.