



# The Changing Global Landscape of International Tax Co-operation

23 May 2017 | 13.15-14.30

Room CR-7, UN Headquarters, New York

The **global landscape in the fight against cross-border tax avoidance and tax evasion** has changed dramatically since the third International Conference on Financing for Development held in Addis Ababa in 2015. A panel of senior experts will discuss the progress made by the UN and the OECD since the Addis call for more inclusiveness, both in terms of **institutional arrangements and policy guidance**, to support developing countries in coping with the challenges posed by international tax avoidance and evasion. The call for change was made with a view to **increasing tax revenues for investment in sustainable development**.

Lunch will be served for participants at *Cafe Vienna* (left side of the ramp) from 12.30.



The effectiveness and operational capacity of the **UN Committee of Experts on International Co-operation in Tax Matters** has been strengthened and its engagement with the UN Economic and Social Council (ECOSOC) increased. The panel will show how this allowed the UN to achieve some important milestones in addressing international tax avoidance and evasion, including **relevant updates to the UN Model Double Taxation Convention** between Developed and Developing Countries and the **UN Practical Manual on Transfer Pricing for Developing Countries** as well as the **adoption of the UN Code of Conduct on Co-operation in Combating International Tax Evasion**.



The **Inclusive Framework on Base Erosion and Profit Shifting (BEPS)** and the **Global Forum on Transparency and Exchange of Information** (the Global Forum) have also been important in helping to bring about change, and in taking forward the commitments as agreed in Addis.

The panel will explain how nearly 100 countries and jurisdictions<sup>1</sup> are **working together on an equal footing** in the Inclusive Framework on BEPS to tackle tax avoidance, in particular **preventing tax treaty abuse and introducing country-by-country reporting for the activities of multinational enterprises**.

Furthermore, panellists will present how the 140-member<sup>2</sup> Global Forum is **implementing international standards for transparency and exchange of tax information**, a key element in the fight against illicit financial flows.

## Further information

Lunch will be served for participants at *Cafe Vienna* (left side of the ramp) from 12.30.

## Speakers

### Alexander Trepelkov

Director, Financing for Development Office, Department of Economic and Social Affairs, United Nations

### Pascal Saint-Amans

Director, Centre for Tax Policy and Administration, OECD

### Elfrieda Tamba

Commissioner General of Taxation, Liberia Revenue Agency

### Marlene Nembhard-Parker

Chief Tax Counsel, Legislation, Treaties and International Tax Issues, Tax Administration Jamaica

### Ana Rodriguez-Calderon

Global Forum on Transparency and Exchange of Information for Tax Purposes



<sup>1</sup> [www.oecd.org/tax/beps/inclusive-framework-on-beps-composition.pdf](http://www.oecd.org/tax/beps/inclusive-framework-on-beps-composition.pdf)

<sup>2</sup> [www.oecd.org/tax/transparency/about-the-global-forum/members/](http://www.oecd.org/tax/transparency/about-the-global-forum/members/)