

Economic and Social Council

2014 session

Special meeting on international cooperation in tax matters

 [archived video]

20th meeting

Opening of the meeting

The President of the Economic and Social Council, His Excellency Martin Sajdik (Austria), opened the meeting and made a statement.

Introduction of the report of the Committee of Experts on International Cooperation in Tax Matters on its ninth session (E/2013/45–E/C.18/2013/6)

The Chair of the Committee of Experts on International Cooperation in Tax Matters, Mr. Armando Lara Yaffar (Mexico), introduced the report of the Committee on its ninth session, as contained in document [E/2013/45–E/C.18/2013/6](#).

Oral report by the Secretariat

The Director, Financing for Development Office, Department of Economic and Social Affairs (DESA), made an oral presentation, in accordance with paragraph 8 of Council resolution 2013/24, on further progress achieved in strengthening the work of the Committee and its cooperation with concerned multilateral bodies and relevant regional and sub-regional organizations.

Panel discussion on “International tax cooperation: Current issues on the agenda of international organizations”

The Council held a panel discussion moderated by the Director, Financing for Development Office, Department of Economic and Social Affairs (DESA), who made a statement.

Presentations were made by Mr. Pascal Saint-Amans, Director, Center for Tax Policy and Administration, Organisation for Economic Co-operation and Development; Mr. Márcio Verdi, Executive Secretary, Inter-American Centre of Tax Administrations; and Ms. Victoria Perry, Assistant Director, Fiscal Affairs Department, International Monetary Fund.

An interactive discussion ensued, during which the panellists responded to the questions posed and the comment made by the observer for Costa Rica.

The Chair, Mr. Armando Lara Yaffar (Mexico), and a member, Mr. Stig Sollund (Norway), of the Committee of Experts on International Cooperation in Tax Matters, also participated in the interactive discussion.

General discussion

The Council held a general discussion, during which statements were made by the representatives of the Plurinational State of Bolivia (on behalf of the Group of 77 and China) and Greece (on behalf of the European Union), as well as by the observer for the Bahamas (on behalf of the Caribbean Community).

Organization of work

The President of the Council (Austria) made a statement.

21st meeting

General discussion

The Council continued its general discussion and heard statements by the representatives of France and the United States.

Panel discussion on “Current issues in domestic resource mobilization for development: Base erosion and profit sharing (BEPS)”

The Council held a panel discussion moderated by Professor Hugh Ault, Professor Emeritus, Boston College Law School.

Presentations were made by Ms. Carmel Peters (New Zealand), Coordinator, Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries; Mr. Brian Arnold, Senior Adviser, Canadian Tax Foundation, Toronto, Canada; Mr. Pascal Saint-Amans, Director, Center for Tax Policy and Administration, Organisation for Economic Cooperation and Development; and Ms. Phensuk Sangasubana, Head, International Tax Division, Bureau of Tax Policy and Planning, Revenue Department, Thailand.

An interactive discussion ensued, during which the panellists responded to the comments made and questions posed by the representative of South Africa, as well as by the observer for Australia.

Panel discussion on “Extractive industries taxation issues for developing countries”

The Council held a panel discussion moderated by Mr. Michael Lennard, Chief, International Tax Cooperation Unit, Financing for Development Office, Department of Economic and Social Affairs (DESA), who made a statement.

Presentations were made by Ms. Lise-Lott Kana, Head, Department of International Taxation, Internal Revenue Service, Chile; Mr. Stig Sollund, Director-General, and Deputy Head of Tax Law Department, Ministry of Finance, Norway; Ms. Victoria Perry, Assistant Director, Fiscal Affairs Department, International Monetary Fund; and Mr. Eric Nii Yarboi Mensah (Ghana), Coordinator, Subcommittee on Extractive Industries Taxation Issues for Developing Countries.

Conclusion of the meeting

The Vice-President of the Council, His Excellency Oh Joon (Republic of Korea), made closing remarks and declared closed the special meeting of the Council on international cooperation in tax matters.