



**Economic and Social Council
Special Meeting on International Cooperation in Tax Matters
ECOSOC Chamber, 29 April 2019**

Concept Note

Amidst urgent efforts to mobilize financing and other support for sustainable development, the meeting will focus on frontier issues in international cooperation in tax matters.

Objective and expected outcomes

The meeting will bring forward the latest thinking and innovations in tax cooperation to help mobilize public resources to finance the Sustainable Development Goals (SDGs) and to strengthen the positive impact of fiscal policies on sustainable development.

The meeting will take place immediately following the 18th session of the United Nations Committee of Experts on International Cooperation in Tax Matters (UN Tax Committee). It will provide special opportunity to enhance the dialogue between the Committee and the Council and to generate inputs to intergovernmental consideration of tax issues at the United Nations and beyond.

Participants will contribute to enhancing the impact of expert and intergovernmentally-driven UN policy guidance on tax matters, at the global, regional, national and subnational levels.

Taxation of the digitalized economy as a source of revenue to finance the SDGs

The first session will focus on raising public revenues through the taxation of the digitalized economy. It will take as its starting point the various proposals made by groups of countries and international organizations, including the UN Tax Committee, on how to address the relevant issues.

The panel will address how different proposals may impact the tax revenues of different countries, with special attention to the least developed and other countries in special situations and to overall quality and effectiveness of international tax rules.

Fiscal policies that protect the environment and reduce inequalities

Beyond revenue mobilization objectives, taxation can be a powerful driver in putting countries on a sustainable development path, leaving no one behind. The meeting's afternoon sessions will focus specifically on contributions to protecting the environment and to reducing inequalities.

The second session will address the ways that countries at different levels of development can use fiscal policies to protect the environment. Panellists will debate the pros and cons of different green fiscal measures and the challenges in developing coherent policy frameworks, as well as potential effects on equality and the possible use of revenues to finance sustainable development in all its dimensions.

The third session will explore options available to different countries to reduce inequalities by using both taxation and expenditure policies. It will also address the political and practical considerations often faced by countries when attempting to reduce inequality through fiscal policies.

Programme and participation

The meeting takes the form of a dialogue among the Council, its expert body on tax matters, senior representatives of national tax authorities, international organizations, civil society and academia.

The programme will include three interactive panel discussions, a general discussion segment featuring interventions and statements by participants, and opening and closing sessions.

Special effort will be made to relate the technical nature of the expert work on tax matters to the broader policy work of the Council and others in supporting efforts at all levels to achieve sustainable development.

Information and registration

Further information and online registration are accessible via the FSDO [website](#).

Interested participants are kindly requested to register as soon as possible.

Registration will close on Sunday, 14 April at 6:00 pm New York time.

Quick links

[Addis Ababa Action Agenda on Financing for Sustainable Development](#)

[UN Committee of Experts on International Cooperation in Tax Matters](#)

[Financing for Sustainable Development Office \(FSDO\), UNDESA](#)