

Economic and Social Council

Special Meeting on International Cooperation in Tax Matters



29 April 2019, ECOSOC Chamber

The Special Meeting will follow the 18th session of the United Nations Committee of Experts on International Cooperation in Tax Matters, which will take place at UNHQ, between 23-26 April 2019.

OUTCOMES

This meeting will present the latest thinking and innovations to help mobilize public resources to finance the SDGs, and to strengthen the positive impact of fiscal policies on sustainable development. This event will generate inputs to advance intergovernmental consideration of tax issues at the United Nations and beyond.

FORMAT

The special meeting will take the form of an interactive dialogue between ECOSOC, the panels of experts (including the Committee), government representatives from the National Tax Authorities and Ministries of Finance, civil society and business representatives. The participants' role is key in 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 morning session will discuss how different proposals of taxation of the digitalized economy, made by international organisations and Governments, may impact the tax revenues of different countries. Special attention will be paid to least developed and other countries in special situations.

Fiscal policies that protect the environment and reduce inequalities

The afternoon session will present how fiscal policies can impact environment protection and reduce inequalities, analysing the role of taxation in driving sustainable development beyond financing.

A first panel will investigate how countries at different levels of development can use fiscal policies to protect the environment. The discussion will explore different "green" fiscal policies, their challenges, effects on equality and possible uses for the revenue.

A second panel will explore options to reduce inequalities by using both taxation and expenditure policies, as well as political and practical considerations faced by countries.



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