

UNITED NATIONS



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UNDER-SECRETARY-GENERAL FOR ECONOMIC AND SOCIAL AFFAIRS

Opening Remarks

Panel discussion on “Strengthening the work of the UN
on tax cooperation for sustainable development”

Conference room 12, UNHQ, 15 July 2019, 3:00 – 4:30 pm

*Delivered by Mr. Elliott Harris,
Assistant Secretary-General for Economic Development, Chief Economist*

Excellencies,
Distinguished delegates,
Colleagues,
Ladies and Gentlemen,

It is my pleasure to join Minister Ulstein and Ambassador Pobee in welcoming you to this event. We meet alongside the High-level Political Forum. The world is deliberating how to urgently accelerate progress to achieving the 2030 Agenda for Sustainable Development.

Mobilizing financing – public, private, domestic, international – and other means of implementation remains a critical front. This is set out clearly in the Addis Ababa Action Agenda.

The Secretary-General has laid out key elements of the UN’s role in supporting the financing of the SDGs. This focus is on aligning financial systems and policies with the 2030 Agenda, enhanced financing strategies and the exploiting potential of technological innovations.

Excellencies,

Four years into implementation of the 2030 Agenda and the Addis Agenda, the large gap persists between public resources and SDG financing needs. A major prerequisite to bridge this gap are effective tax systems. They allow governments to implement fiscal strategies in support of the SDGs.

Yet, in a world of cross-border trade and investment, there is a limit to what countries can do on their own. This reality has put a premium on international tax cooperation. It explains the increasing attention to cooperative approaches that seek the same goal and use the same language – to enhance certainty and reduce costs for both tax administrators and taxpayers – to the benefit of sustainable development.

With its universal membership and strong mandate to leave no one behind, the United Nations complements and improves ongoing initiatives. We do this by imprinting a strong

sustainable development perspective on international tax collaboration. This puts the needs and capacities of the developing economies, including the most vulnerable, at the center of discussions. It promotes fairness, but also feasibility and sustainability of implementation.

We celebrate today Norway's support to the Department of Economic and Social Affairs, to help strengthen the work of the UN Committee of Experts on International Cooperation in Tax Matters. Norway's generous contribution is a visible expression of trust in the work of the UN Tax Committee. Its potential to shape tax norms, guidelines and policies can help all countries to generate additional resources for sustainable development. Norway has long recognized that the Committee's role in the ecosystem of international tax norm-shaping and guidance is unique and distinguished. It understands that this role is best performed by working cooperatively with others active in the space.

This independent and informed, respectful approach elevates the work of all those active in the field. It allows the UN Tax Committee to address and give options for transparently dealing with issues where views may legitimately diverge.

Ladies and gentlemen,

A Committee that is given more opportunities to meet its mandate will enhance this systemic relevance. It will help countries navigate a complex international tax landscape in a way that best meets their realities and perspectives. My sincere and deep gratitude goes to the Norwegian Government for its generous contribution, which gives rise to such opportunities.

Even with this support, however, the structure to the Committee remains under-resourced if it is to carry out its mandate to full effect. This is true especially with the increased demands and urgent expectations of international tax cooperation. I urge other countries to follow Norway's example. I urge you to support the critical work of the UN Tax Committee as we work together to mobilize the policy change and resources needed to achieve the 2030 Agenda.

I gratefully acknowledge other existing donors, including India and the European Commission. They have provided vital support to developing country participation in subcommittee meetings. I thank also the various hosts of those meetings.

Excellencies,

The UN has made strides in increasing policy coherence in tax cooperation among governments and institutions. The annual ECOSOC special meeting on international tax cooperation promotes discussions among members of the Committee, and government delegates from New York and capitals. At the inter-agency level, UN DESA represents the UN within the Platform for Collaboration on Tax. The Platform is instrumental in exchanging information on organizational activities, especially in the areas of technical support and capacity development.

Many other initiatives are underway, including the fruitful cooperation between UNDP and the OECD on Tax Inspectors without Borders. Within the UN system, I have initiated an international network of experts on tax to facilitate a coherent approach on tax matters.

The United Nations remains committed to working with our partners across the globe to strengthen international tax cooperation. We will do our utmost to ensure that effective taxation is firmly placed in the international toolkit to achieve the SDGs – and effectively deployed.

I greatly appreciate the presence of everyone here and with us via webcast. I look forward to an open and inspiring exchange of views.

Thank you.
