

**Economic and Social Council**  
**Special meeting on international cooperation in tax matters**  
**(New York, 9 December 2016)**

*Background*

To meet the ambition of the 2030 Agenda for Sustainable Development (2030 Agenda)

Pursuant to ECOSOC resolution 2017/2 (doc. E/2017/L.5) and decision 2017/205 (doc. E/2017/L.6), the Council will hold a one-day special meeting to consider international cooperation in tax matters including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation, with the participation of representatives of national tax authorities. The meeting will be held immediately following the 13<sup>th</sup> session of the Committee, to facilitate dialogue between the Committee and the Council and to provide input to intergovernmental consideration of tax issues at the United Nations.

Furthermore, ECOSOC resolution 2017/2 emphasized that the Committee should enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund (IMF), the World Bank Group (WBG) and the Organization for Economic Cooperation and Development (OECD), and with relevant regional and subregional bodies. Accordingly, representatives of these organizations will be invited to actively participate in the meeting.

### *Modalities*

The meeting will be held in the form of interactive dialogue between the Committee members and UN delegates, with a view to bridging the gap between the technical nature of the work of the Committee and of relevant international organizations and broader policy interests of Governments, particularly national tax authorities and relevant ministries. Effort will be made to “translate” the content of the work of the Subcommittees of the Committee which have completed their mandate, or are close to completion, into a broader policy perspective, with a focus on contributing to the implementation of the 2030 and Addis Agendas through exploring ways and means of effectively mobilising revenues for sustainable development. Following each presentation, time will be allocated for comments and questions from the floor. Similar modalities will be utilized for a dialogue with the relevant international and regional organizations.

### *Programme*

The meeting will be chaired by the President of ECOSOC, H.E. Mr. Frederick Musiiwa Makamure Shava (Zimbabwe). A short opening plenary will feature a keynote address by a senior tax official from a developing country, who will address the challenges that developing countries have faced in developing efficient tax systems and policies, while also highlighting the role of international tax cooperation in overcoming these challenges and attaining the commitments set out in the Addis Agenda. It will be followed by a presentation by the Chairperson of the Committee, who will provide a brief overview of the current work of the Committee.

The opening will be followed by a series of three dialogues featuring presentations by the Members of the Committee, serving as Coordinators of the relevant Subcommittees, who will inform delegations and other stakeholders about thematic issues addressed by the

Committee within the broader tax discourse. The first dialogue will focus on tackling international tax evasion and avoidance, more specifically in the areas of Base Erosion and Profit Shifting (BEPS), transfer pricing and the exchange of information. The second dialogue will focus on the challenges related to broadening the tax base of developing countries, discussing taxation of services and extractive industries. The third dialogue will focus on instruments for implementation developed and promoted by the Committee, with special focus on the