

Special Meeting of ECOSOC on International Cooperation in Tax Matters
(New York, 7 April 2017)

Executive summary

ECOSOC held, on 7 April 2017, its one-day annual 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. Forty-seven representatives from national tax authorities, representing 37 countries¹, including 23 developing countries, participated in the meeting. The meeting was held immediately following the 14th session of the Committee of Experts on International Cooperation in Tax Matters (Committee) with the objective to facilitate a dialogue between the Committee and the Council and to provide input to the intergovernmental consideration of tax matters at the United Nations, as mandated in the Addis Ababa Action Agenda. This year's special meeting served as an important opportunity to highlight the major expansion of taxing rights where the income is earned.

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international cooperation, as mandated by the Addis Ababa Action Agenda. Calls were made for a more coherent policy approach to combat IFFs at all levels.

The second panel in the afternoon focused on the work of the inter-agency Platform for Collaboration on Tax (Platform), a joint initiative of the IMF, OECD, UN and the World Bank Group. Panellists outlined the next steps for the Platform's work, including the preparation of capacity-development toolkits for developing countries. Of particular interest to Member States was the proposed 1st Global Conference, to be organized by the Platform at UN Headquarters in New York in February 2018, which will focus on the role of taxation in achieving the Sustainable Development Goals (SDGs). During the ensuing discussion, delegations expressed keen interest in and general support for the activities of the Platform.

During the general discussion, several delegations took the floor. There was a convergence of views that the ECOSOC Special Meeting provided an important opportunity to consider international cooperation in tax matters, in particular the work of the Committee. The Group of 77 and China stressed the need to further scale up international efforts to strengthen tax cooperation and to combat IFFs. The Group highlighted the lack of a single global inclusive forum for international tax cooperation at the intergovernmental level and urged Member States to consider the upgrading of the Committee of Experts to an intergovernmental subsidiary body of ECOSOC. Developed countries, including the European Union, emphasised their firm understanding that the expert nature of the Committee should not be changed and that the discussions on implementing the agreement contained in paragraph 29 of the Addis Agenda had been concluded. In this connection, the importance of the OECD in promoting tax cooperation, in particular through the Global Forum on Transparency and Exchange of Information for Tax Purposes, was also highlighted.

The meeting concluded with closing remarks by the President of ECOSOC summarizing the key points of the discussion and highlighting the importance of the Special Meeting for building momentum around national, regional and international efforts to enhance tax cooperation and curb illicit financial flows.