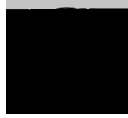


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**MR ELLIOTT HARRIS
ASSISTANT SECRETARY-GENERAL FOR ECONOMIC DEVELOPMENT
AND CHIEF ECONOMIST**

ECOSOC Special Meeting on International Cooperation in Tax Matters
New York, 29 April 2019

Excellencies,
Distinguished Delegates,
Ladies and Gentlemen,

It is my great pleasure to address you at the opening of this ECOSOC Special Meeting on International Cooperation in Tax Matters.

Tax policy is gaining increasing political and societal attention. It is no longer a topic

The first topic of today's meeting – taxation and the digitalization of the economy – is key to domestic resource mobilization efforts and long-term quality and effectiveness of tax rules.

Economies and societies around the world are digitalizing rapidly.

These days, through digitalized business models, multinationals can sell significant amounts of products and services in a country without having any physical presence in that country. Yet, under existing corporate tax rules, a physical presence is normally required to allow a country to tax the profits generated by those activities. The issue of how best to tax the profits from cross-border digital transactions is being widely debated.

The nature of work is also evolving due to technological innovation. Under the platform economy, work can be communicated in one place, prepared by independent contractors in another, consumed in a third and paid for in a fourth. Where and by whom

