



SPECIAL MEETING ON TAX COOPERATION

WHAT IS IT?



Annual event of the United Nations (UN) [Economic and Social Council](#) (ECOSOC).

Platform for intergovernmental discussions on tax matters.

Focuses on international cooperation on tax policy, administration & capacity building.

OBJECTIVES



Tax as a policy lever for sustainable development.



Advancing progress toward a fair and effective international tax system.

THE 2023 ECOSOC SPECIAL MEETING ON TAX COOPERATION



Held on 31 March 2023, after the [26th Session](#) of the UN Committee of Experts on International Cooperation in Tax Matters ([UN Tax Committee](#)) at the UN Headquarters in New York.



Discussed, among others, General Assembly Resolution ([77/244](#)) of 30 December 2022, "[Promotion of Inclusive and Effective International Tax Cooperation at the UN](#)."

Promotion of Inclusive and Effective International Tax Cooperation at the UN



SUSTAINABLE DEVELOPMENT GOALS





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Voices

“ This year's meeting is timely. It comes following calls for more inclusive and effective international tax cooperation in the United Nations including, most recently, from the United Nations General Assembly.

Lachezara Stoeva
ECOSOC President



” International tax cooperation plays a critical role not only to mobilize vitally needed resources but to address the root of the problem - systemic inequality.

Amina J. Mohammed
UN Deputy Secretary-General



“ There are gaps and weaknesses in the existing international tax cooperation architecture that we need to address.

Zainab S. Ahmed
Min' of Fin, Bud' & Plann', Nigeria



” There is no one-size-fits-all approach to problems or opportunities. International tax cooperation provides options to countries so that they can, in a fully informed way, choose the approach that is most appropriate for them in their particular circumstances.

Mathew Gbonjubola
Co-Chair, UN Tax C'tee



“ A multilateral convention that establishes a process in which all countries can discuss and vote on proposed tax solutions to the challenges posed by mobility, new technologies and globalization is certainly a necessary step towards achieving the desired goal of an equitable and sustainable tax order.

José Antonio Ocampo
Min' of Fin & Public Cr, Colombia





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Voices

The mobilization of domestic resources, which is at the heart of the Addis Ababa accord, must be at the basis of multinational efforts. Common action cannot succeed unless it considers all interests at once.

We need to have a governance structure where all Member States can equally participate and where more consideration is given to the interest of developing countries.

The most critical factor for the success of such a forum is the process that is followed for setting the agenda and the process for arriving at an agreement.

Multilateralism and international cooperation are key to addressing global challenges and essential for a cohesive and prosperous international community.

The UN is the only possible forum for inclusive and effective international cooperation on tax matters. International cooperation cannot be effective if it is not inclusive.

The decision-making on global tax rules has been left to non-inclusive forums wherein especially developing countries have not been able to participate on an equal footing.

Only a fully democratic and transparent process through which all countries can participate on an equal footing can deliver the necessary reforms to the global financial architecture that will ensure just and sustainable development.



Watch - Panel 1 of the 2023 ECOSOC Special Meeting on International Cooperation in Tax Matters.



ECOSOC President's Summary of the 2023 Special Meeting on International Cooperation in Tax Matters.

