



# ECOSOC

Economic and Social Council

## 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, "Taxation as a Policy Lever to Advance Energy Transition".

### Taxation as a Policy Lever to Advance Energy Transition



# SUSTAINABLE DEVELOPMENT GOALS



**United Nations**

Department of Economic and Social Affairs



## 2023 SPECIAL MEETING ON TAX COOPERATION

### Voices

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Effective tax policies can be cost-efficient and powerful tools to foster the transition, fulfilling countries' climate and sustainable development goals.

**Navid Hanif**

UNDESA, Asst Sec-Gen



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The green energy transition is closely interlinked with the urgent fight against global warming.

**Susanne Åkerfeldt**

Senior Advisor, Swedish Min of Fin



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Environmental taxes create a triple win for fiscal policy: revenue generation; efficiency improvements in the tax system; and reduction in the need for raising conventional taxes to finance public expenditures for addressing the same social costs.

**Ligia Noronha**

UNEP, Asst Sec-Gen





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# Voices

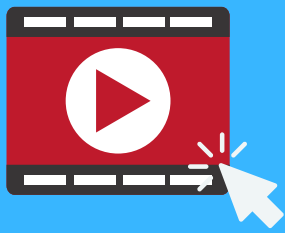
Fossil-fuel price signals are one of the most important elements of any successful energy transition because they help achieve climate policy commitments and sustainable development goals because of the revenues they generate.

We are seeing many oil and gas companies registering worldwide windfall profits during an affordability crisis. This irrational situation has been exacerbated by producer tax subsidies that facilitate oil and gas production and expansion.

If we use environmental and health taxes for domestic resource mobilization, the taxation itself contributes to closing in on sustainable development targets.

The goal is to show the industry that, if you don't change your processes now, there will be very high taxes later on and it is well within your own benefit to change those processes as soon as possible.

## RESOURCES



Watch - Panel 2 of the 2023 ECOSOC Special Meeting on International Cooperation in Tax Matters.



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



United Nations Handbook on Carbon Taxation for Developing Countries.

