

Enhancing Inclusivity and Effectiveness in International Tax Cooperation: A Proposal from the Global South

Date: September 15, 2023

Local Time: 10:00 am (Colombian Time, GMT-5)

Format: Webinar with closed transmission.

Link to join: https://cepal-org.zoom.us/meeting/register/tZ0kcOmhrD0uEtDsVVphmOqJl7_n6xvx-cPG

On December 30, 2022, the United Nations General Assembly (UNGA), through Resolution 77/244, agreed to initiate intergovernmental discussions at the United Nations Headquarters in New York. The objective is to explore ways to enhance the inclusivity and effectiveness of international cooperation on tax matters, considering the assessment of additional options, which could include the creation of a framework or instrument for international tax cooperation, developed and agreed upon through an intergovernmental process under the supervision of the United Nations.

The UNGA tasked the Secretary-General (SG) with preparing a report outlining the measures that could be taken next, such as the establishment of a special intergovernmental committee with an open composition, led by Member States. This committee would recommend which options to choose to strengthen the inclusivity and effectiveness of international tax cooperation.

The SG's report, issued on July 26 of this year, emphasizes the need to strengthen international tax cooperation and reform the international tax system to combat tax evasion, tax avoidance, and illicit financial flows, which drain much-needed resources from developing countries in particular. It is also crucial to build fairer, more inclusive, and effective tax systems, which are essential for building trust and driving the envisioned transformation in the global sustainable development agenda.

The SG's report outlines three (3) different options for initiating these intergovernmental discussions, which would enhance the role of the United Nations in shaping tax standards and rules: (a) an international tax convention; (b) a framework convention on international tax cooperation; and (c) a framework for international cooperation on tax matters. Since tax authorities, taxpayers, and other stakeholders require a high degree of certainty regarding international tax standards, two of the options would entail legally binding commitments.

The African Union (especially Egypt, Ghana, Nigeria, and South Africa) agreed to work on drafting a resolution (to be put to a vote at the UNGA) reaffirming the bloc's position and supporting one of the options presented in the SG's report.

In the webinar, we will explore the different alternatives that the Latin American and Caribbean region could have to accompany this initiative through the PTLAC.

This first event of the platform also marks the starting point for a joint dialogue between officials from the tax administrations of the member countries of the PTLAC and their missions to the United Nations.

The webinar will take place on September 15, three days before the start of the 78th session of the General Assembly.

Agenda (Colombian Time, GMT-5)

10:00 am – 10:05 am: Welcome Remarks by **María Fernanda Valdés**, Technical Vice Minister of the Ministry of Finance and Public Credit of Colombia

10:05 am – 10:20 am: **Intervention by the African Union**

Patrick Ndzana Olomo, Acting Head of Economic Policy and Sustainable Division, African Union Commission

10:20 am – 11:05 am: **The Path Towards a New International Tax Architecture**

Michael Lennard, Head of International Tax Cooperation and Trade in the United Nations Office of Financing for Development (FfDO) **Magdalena Sepúlveda**, Executive Director of the Global Initiative for Economic, Social, and Cultural Rights (GI-ESCR)

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Jorge Murillo, Second Secretary and responsible for the Second Committee of the General Assembly of the Permanent Mission of Colombia to the United Nations.

Moderator: Natalia Quiñones, Advisor to the Minister of Finance and Public Credit of Colombia

11:05 am - 11:15 am: **Closing remarks by the Technical Secretariat of PTLAC**

Daniel Titelman, Director of the Economic Development Division at ECLAC

11:15 am - 11:45 am: **Audience interventions**