



**Statement by H.E. Bob Rae (Canada)**

**President of the Economic and Social Council**

2025 ECOSOC Special Meeting on International Cooperation in Tax Matters

28 March 2025

Excellencies, distinguished delegates, ladies and gentlemen,

It is my honour to welcome you all to the 2025 Economic and Social Council Special Meeting on International Cooperation in Tax Matters. Today we convene to address two crucial themes: the promotion of inclusive and effective international tax cooperation; and the promotion of gender inclusivity through tax policy design and implementation.

This year marks a special milestone as we celebrate the 20<sup>th</sup> anniversary of the United Nations Committee of Experts on International Cooperation in Tax Matters. I extend my warmest congratulations to the distinguished Members of the Committee.

Your dedication and expertise have strengthened international tax cooperation over the past two decades, providing countries with relevant practical guidance in diverse aspects of tax policy and tax administration.

All of the work you have done together exemplifies how technical expertise can be harnessed to address complex global challenges. Your working methods have also served to strengthen country capacities, peer learning and knowledge exchange.

This dialogue between ECOSOC and the UN Tax Committee represents an effective model of how the United Nations system can mainstream specialized policy areas



across the broader 2030 Agenda for Sustainable Development, as well as the Addis Ababa Action Agenda. This collaboration of ECOSOC and its expert body enables us to integrate tax considerations in our efforts to achieve sustainable development, as well as broader political discussions.

Excellencies,

We all know that geopolitical challenges and the accelerating digitalization of the economy are changing the global economic and social landscape. These developments pose significant challenges for tax systems worldwide, particularly for developing countries, which face substantial impacts on their efforts to mobilize resources domestically.

On this subject, the mobilization of domestic resources is a critical pillar, often unmentioned, in the achievement of the level of revenue necessary and required in order to allow for further development to accelerate. Those countries that have not been able to get to a critical level with respect to being able to mobilize their domestic resources are the very countries that have fallen behind. There is much work that needs to be done to address this issue effectively.

C'est clair que la mobilisation des ressources domestiques est un aspect très important dans la reconnaissance des efforts qui sont exigés par la situation pour aller en avant pour beaucoup de pays.

We know that fair tax systems and effective fiscal policies are powerful tools that can mobilize resources, reduce inequalities, and advance progress towards achieving the SDGs. Today's discussion offers an opportunity to identify approaches for economies and societies that are more inclusive, that are more resilient, and that are more sustainable, as well as to advance progress toward an inclusive, fair, and effective international tax system.



Our first panel will explore how we can make international tax cooperation more inclusive and more effective, particularly in the context of the work toward the UN Framework Convention and two early protocols. All of your insights will be invaluable in shaping this important process.

Our second panel focuses on gender inclusivity through tax policy design and implementation. As we mark the 30th anniversary of the Beijing Declaration and the Platform for Action, it is only fitting that we examine how tax systems can actually advance gender equality. There are many such examples where these efforts have been made and have made an extraordinary difference in closing the gap between women and men. While many countries have eliminated explicit gender biases in their tax systems, implicit biases persist and should be addressed to create truly inclusive and more prosperous economies.

Excellencies,

The insights we generate here will contribute directly to the Fourth International Conference on Financing for Development, that will be held in Sevilla later this year.

To foster inclusive dialogue and effective outcomes, I urge every Member State and all stakeholders to actively participate in both panel discussions.

This is only more urgent and important at a time when our system of international development cooperation is under great stress.



Your diverse perspectives and experiences are essential to generating concrete recommendations for action in shaping fairer tax systems that are truly responsive to global challenges and opportunities.

Thank you very much for the opportunity to say a few words.