

**Remarks by Ms. Liselott Kana, Co-Chair of the UN Committee of Experts on International Tax Cooperation in Tax Matters (the UN Tax Committee) – Pre-recorded message  
ECOSOC Informal Briefing on the outcomes of the United Nations Climate Change Conference (COP26)  
(14 December 2021, 10 AM-12PM)**

Distinguished Delegates,

I would like to thank His Excellency, Ambassador Collen Kelapile, President of ECOSOC, for convening this briefing on the COP-26 outcomes and for inviting me to speak from the perspective of the UN Tax Committee. I co-chair the Committee, together with Mr. Mathew Gbonjubola.

The UN Secretary-General made an urgent call for all countries to implement carbon pricing mechanisms and a carbon tax can help to put a price on carbon. Such a tax is simple to administer and with low compliance costs.

The new UN Handbook on Carbon Taxation, elaborated by the tax committee, is the tool for governments that wants to tax carbon emissions and other polluting activities.

Well-designed environmental taxes can play an important role in building fairer, more resilient societies.

And the Tax committee has recently set new mandates for the Subcommittees on Environmental Taxation and on Extractive Industries Taxation. We will focus on tax policies that can effectively assist countries' efforts in moving from fossil fuel energy to renewable and environmentally-friendly sources in the spirit of the Addis Ababa Action Agenda. Our focus is on producing concrete outcomes that are both practical and feasible to administer. This is good for governments, tax payers and the international tax system.

Thank you for this opportunity to be part of this briefing and share the Tax and SDGs perspective on our shared work ahead. Thank you