



STATEMENT

BY

**H.E. MR. COLLEN V. KELAPILE
PRESIDENT OF THE UNITED NATIONS ECONOMIC AND
SOCIAL COUNCIL (ECOSOC)**

AT THE PANEL DISCUSSION AND LAUNCH EVENT

ON

***“ADVANCING A TAX AND SDG APPROACH THAT
BUILDS TRUST AND FUELS TRANSFORMATION:
PRESENT AND POSSIBLE FUTURE CONTRIBUTIONS
BY THE UN TAX COMMITTEE”***

**7 OCTOBER 2021
08:00-08:40 HOURS**

VIRTUAL MEETING

Please check against delivery.

Mr. Liu Zhenmin, Under-Secretary-General for Economic and Social Affairs;

Excellency, Mr. Odd-Inge Kvalheim, Ambassador/Deputy Permanent Representative of Norway to the United Nations;

Distinguished Speakers and Participants;

- 1.** It is an honour to have been invited to this important meeting to contribute to the discussion on the present and future contributions of the United Nations Tax Committee.
- 2.** Today's panel discussion examines the crucial role of the Committee in advancing a Tax and SDGs approach, to enhance international tax cooperation for sustainable development. This conversation comes at a time when the new Committee membership is preparing its work plan.
- 3.** This Panel will also consider how the Committee -- as part of the wider ECOSOC family -- can help make good on the transformative promise of the 2030 and Addis Agendas.

4. It will also consider how the United Nations is setting norms and policies, and providing practical guidance, that strengthens the capacity of countries to effectively mobilize revenues, fight illicit financial flows, build sustainable and resilient economies, and forge a sustainable path to development.

Distinguished Participants;

5. By way of background, our 2021 ECOSOC Special Meeting focussed on how countries can use tax policy and administration in tackling some of our most pressing challenges -- in an increasingly digitalized economy, and in the context of the COVID-19 pandemic response and recovery.
6. The meeting aimed to ensure that inclusive and effective tax policies, and strengthened international tax cooperation become part and parcel of the Decade of Action to deliver the Sustainable Development Goals.

- 7.** Tax is inherently linked to development -- it is a means by which, countries obtain much-needed revenue to fund development projects and develop infrastructure. It provides a predictable and stable flow of revenue to finance public spending. The discussions today are part of this ecosystem that advances taxation as a means by which, countries will build back better, achieve the SDGs and advance climate action.
- 8.** Multilateral cooperation and global solidarity play a vital role in building back better. The UN Tax Committee has embodied this spirit of cooperation. It gives special focus to least developed and other developing countries, which also helps to improve the international tax system as a whole.
- 9.** I note that the Committee's ways of working are inclusive, multi-stakeholder and multi-disciplinary, drawing its expertise from Government, private sector, academia and intergovernmental and non-governmental organizations, thus ensuring that it delivers innovative solutions and balanced outcomes.

10. This is clearly illustrated by the products being launched today, which include, among others:

- 2021 UN Model Double Taxation Convention between Developed and Developing Countries.
- 2021 UN Practical Manual on Transfer Pricing for Developing Countries.
- 2021 UN Handbook on Selected Issues for the Taxation of the Extractive Industries.
- UN Handbook on Dispute Avoidance and Resolution -- which is a new product.
- UN Handbook on Carbon Taxation -- which is also a new product.
- UN Guidelines on the Tax Treatment of Government-to-Government Aid Projects -- which is another new product.

11. These products provide practical guidance for developing countries to assist them in dealing with various challenges in taxation, whilst remaining in touch with global realities and trends.

12. Transfer pricing, extractive industries taxation, avoidance and resolution of tax disputes, carbon taxation, tax treatment of government-to-government aid, including the UN Model Taxation Convention will contribute significantly particularly to developing countries' efforts aimed at domestic revenue mobilization for sustainable development.

Distinguished Participants;

13. As I conclude, it gives me great pleasure to congratulate the previous Committee membership for its achievements, and to join UNDESA in welcoming all participants to this panel discussion and launch event. I know that the current membership will deliver impressive results as well, as we set the scene for your work ahead with today's discussions.

14. I wish you a very productive event, and look forward to a successful tenure of the UN Tax Committee.

I thank you.