

International Tax Cooperation at a Crossroads: Supporting Inclusive and Effective Participation of Developing Countries in a Rapidly Changing International Tax Cooperation Landscape

ATI side event at the 2024 ECOSOC Forum on Financing for Development, co-hosted with Norad, the Permanent Mission of Norway to the UN, and the Permanent Mission of Zambia to the UN

April 23rd, 2024 | 08:15 A.M. to 09:30 A.M. (EDT) | New York | Hybrid | English

Background

Domestic revenue mobilisation (DRM) bolsters trust in governments and allows them to deliver vital health and education services and finance sustainable growth. The commitments made by the members of the [Addis Tax Initiative \(ATI\)](#) through the [ATI Declaration 2025](#) are at the core of the efforts of achieving the **Sustainable Development Goals (SDGs)** through enhancing DRM. Moreover, the international community agrees on the necessity to combat tax-related illicit financial flows (IFFs) as a means to boost revenues for financing the SDGs. Effective and inclusive international cooperation imposes itself as a key ingredient to stamp out IFFs. In turn, **international cooperation should be universal and account for the capacities of all countries as outlined in the [Addis Ababa Action Agenda](#) agreement.**

The next few years are likely to be decisive for the architecture of the international tax cooperation. The OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS), the work of the current UN Tax Committee, the intergovernmental discussions for a UN Tax Convention for tax cooperation are all mechanisms that carry the potential to further reshape the international tax architecture. This context represents both an opportunity and a tremendous challenge for ATI Partner countries – and more broadly speaking, developing countries. **It is crucial for them to engage in these processes in a meaningful manner that guarantees that they can shape the outcomes of these processes and implement them.** The commitment of development partners in supporting this quest is critical to ensure that the international tax architecture is fit for purpose so that it can propel financing the SDGs.

Objectives

The overall objective of this ATI side event, co-organised with [Norad](#), the [Permanent Mission of Norway to the UN](#), and the Permanent Mission of Zambia to the UN as part of the [2024 ECOSOC Forum on Financing for Development](#), will be to **discuss pathways to enhance the inclusiveness and effectiveness of international tax cooperation in light of ongoing processes.**

The event will gather insights on the **constraints and challenges faced by ATI Partner countries – and developing countries– when engaging in international tax cooperation.** The discussion will namely address the distinct challenge relating to the need to build bridges between the political and the technical stakeholders involved in negotiations. Subsequently, **the participants will discuss the support that ATI Partner countries need from ATI development partners to enhance their participation in, and implementation of the various mechanisms of international tax cooperation.** Finally, the event will conclude by exploring some thoughts on the complementarity, coalition, and coherence that can be achieved among the various bodies and frameworks operating in international tax cooperation under the potential umbrella of a UN Tax Convention.

Programme

Session	Speakers	Duration
Welcome and Introduction	Toril-Iren Pedersen, <i>ATI Steering Committee and Norad</i>	5 min
Opening Remarks	Permanent Mission of Norway to the UN or Permanent Mission of Zambia to the UN	5 min
Moderated Pannel Discussion	Dr. Muhammad Ashfaq Ahmed, <i>Member of the UN Tax Committee (Pakistan)</i> Mr Thulani Shongwe, <i>Senior Manager Africa Multilateral Cooperation, ATAF</i> Panelist 3 Ben Dickinson, <i>Head of Global Relations and Development Division, Centre for Tax Policy and Administration, OECD</i>	45 min
Open Discussion	Audience and all speakers	15 min
Closing Remarks	Permanent Mission of Norway to the UN or Permanent Mission of Zambia to the UN	5 min

The ATI side event at the 2024 ECOSOC Financing for Development Forum will take place in a hybrid format.

Please confirm your virtual participation or onsite attendance in New York by filling the registration form.