

ACOUN Report on the “First Global Conference of the Platform for Collaboration on Tax: Taxation and the Sustainable Development Goals”

Closing Summary from the Platform of the Conference on February 16th, 2018

New York, New York

Panelists: **Vitor Gaspar**, Director of Fiscal Affairs at the International Monetary Fund (IMF)
Jan Walliser, Vice President of Equitable Growth, Finance and Institutions at the World Bank (WB)
Alexander Trepelkov, Director of the Financing for Development Office at the United Nations
Department of Economic and Social Affairs (UN-DESA)
Pascal Saint-Amans, Director of the Center for Tax Policy and Administration at the
Organization for Economic Co-operation and Development (OECD)
Moderator: **Antoinette Sayeh**, Distinguished Fellow at the Center for Global Development (CGD)

This conference -- the first of its kind and initiated by the four institutions represented above comprising the “Platform” -- is well-situated in an evolving time rich with opportunities of international tax cooperation and fraught with increasing pressure to meet the Sustainable Development Goals. None doubt the importance of taxation and the maximization of mobilized revenues in achieving these imperative albeit lofty goals, but few feel that international tax cooperation is either where it needs to be or where it could be in order to accomplish the SDGs. In this space, the First Global Conference of the Platform convened seeking to discuss the design and implementation of various international tax strategies, strengthen capacity building, and stimulate conversation and the exchange of knowledge led by the Platform’s experience and expertise in the field.¹ This report aims to summarize the concluding statements of the conference.

As listed above, the concluding session consisted of the four Platform representatives and the moderator. For the first question, Ms. Sayeh asked the panelists to briefly list their three main takeaways of the entire conference. Mr. Walliser (WB) spoke first. He called for: an emphasis on tax and revenue goals at the forefront SDG realization; working together in ways that were both coordinated and comprehensive; and an acknowledgment of country context including evolving challenges, political economies and the incentivization of stakeholders. Mr. Trepelkov (UN) highlighted the need for a fairer tax system (which involved improving administration, strengthening of the tax base and an increase in transparency), the need to strengthen tax administration and cooperation around international corporations to address international tax evasion, and the need to address new challenges to SDGs by promoting environmental sustainability as the main goal. Next, Mr. Saint-Amans (OECD) noted the appetite for

¹ http://www.un.org/esa/ffd/wp-content/uploads/2017/04/ICTM2017_Presentation_Verhoeven-etal.pdf

international and domestic collaboration - a test of multilateralism. This point directly led to his next: the value of networking to accomplish these complex and diverse taxation issues. And finally, he noted the need for inclusion and collaboration in a newly-developing digital economy. Last, but not least, Mr. Gaspar (IMF) hammered home medium-term revenue strategies (MTRS) as the entirety of all three of his takeaways.

Next, Ms. Sayeh asked each of the panelists to deliver the 14 actionable points that had been developed by the platform as a summation of the whole conference and their role in the continued promotion of taxation as a mechanism for achieving the SDGs. They are as follows:

- On a regular basis, working with others including the Addis Tax Initiative, we will help to give a comprehensive picture of the total effort of international, regional and bilateral partners in supporting developing countries on tax matters.
- We will integrate, and aim for the highest possible standards of transparency in the provision of information about our capacity development activities in developing countries through the Platform website.
- On international tax we will scale-up our joint work to support developing countries to address tax transparency and base erosion and profit shifting, including on treaties.
- Working together with other stakeholders, we will seek to provide coherent and consistent international tax policy advice.
- We will complete the Platform Toolkits to help countries address challenges in international taxation, and launch an expanded outreach program to support the development and use of the Toolkits. We will respond to additional concerns raised by countries with analytical work, recommendations and guidance.
- We will provide, in mid-2018, an update to the G20 on tax certainty and developing countries.
- We will analyze and report on the spillovers² and opportunities from changes in the international tax environment on and for developing countries.
- We will work together to support the development of country-led MTRSs, including through the involvement of bilateral partners, and report on outcomes. We will align our support according to the plans set out by governments.
- We will help developing countries access the knowledge, experience and good practices in tax administration, starting with the use of technology, working with the Forum on Tax Administration, regional tax organizations and other partners.
- We will support the participation of developing countries in tax policy discussions at international fora.

² Here, defined as the impacts of seemingly-unrelated events in other (in this case - developed) economies have on developing ones.

- We will launch a multi-year Tax and SDGs Program, that will include components on taxation and health, education, gender, inequality, environment, and infrastructure.
- We will establish a regular dialogue between the Platform and stakeholders—most importantly developing country governments.
- We will review current practice, and provide guidance and recommendations, on the tax treatment of ODA funded goods and services.
- To help deliver this agenda we will seek to secure donor funding for the expanded work program, supported by a strengthened Platform Secretariat.³

At the end the conference, Ms. Sayeh opened the floor to questions, and one particular question rang of the emptiness in the space of challenges yet to be covered. The question explicitly asked about the challenges of implementing progress established at large conferences like this when the issues around taxation and its administration are highly, highly political and country-dependent in their execution. What can international, cooperative progress look like in the face of these partisan issues, to what extent will we fall short of the SDGs on our current trajectories, and how can we account for that? Undoubtedly, the aim of this conference was not to answer these questions, but merely to set the stage (the platform, if you will) for collaborating, committing to and communicating the role and implementation of taxation for sustainable development. Still, all feel the poignant, haunting and ever-present question: “What next?”

Hannah Friedman (with the assistance of Rev Canon Jeff Gollhofer, PhD)