## Economic and Social Council Special meeting on international cooperation in tax matters (New York, 18 May !18"

## Background

The implementation of the 2030 Agenda for Sustainable Development (2030 Agenda) requires the mobilization of signifi ant finan ial resour es! To this end" the Addis Ababa A tion Agenda (Addis Agenda) of the Third #nternational \$onferen e on %inan ing for Development provides a holisti and oherent frame&or' for finan ing sustainable development in all its three dimensions" in luding through the effe tive mobilization and use of domesti resour es!

(hereas ta) ation is one of the most important &a\*s in &hi h developing ountries an mobilize resour es for investment in sustainable development" substantial gaps in raising ta) revenues persist bet&een developed and developing ountries (espe iall\* the +east Developed \$ountries)! #n this respe t" strengthening ta) s\*stems, both in terms of ta) poli \* and administration, has emerged as a 'e\* development priorit\* both in the 2030 Agenda and the Addis Agenda! Spe ifi all\*" the Addis Agenda ontains a ommitment to -[...] work to improve the fairness, transparency, efficiency and effectiveness of tax systems". and highlights the riti al role to be pla\*ed b\* development/oriented ta) poli ies" modernized ta) s\*stems and effi ient ta) olle tion pro edures! Oiven the globalized nature of business and finan e" there are limits to &hat ountries and on their o&n through domesti poli ies" so the Addis Agenda also emphasizes the importan e of international ta) ooperation and the need to ombat illi it finan ial flo&s!

( ithin the 1 nited 2 ations s\*stem" the 3\$4\$4\$ \$ sommittee of 3) perts on #nternational \$ sooperation in Ta) 5 atters (\$ sommittee) is tas' ed & ith addressing ta) ation issues" pa\*ing spe ial attention to developing ountries and ountries & ith e onomies in transition! #n Addis -15.4692(A)-4.33999(g)1.19083(e)2