



Tax and Development: The Link between International Taxation, the Base Erosion Profit Shifting Project and the 2030 Sustainable Development Agenda

Workshop, Monday 14th January 2019 from 9.30-17.00,
United Nations University -CRIS, Bruges, Belgium

Aim and Description

The workshop will address the link between international taxation, the Base Erosion and Profit Shifting Project (BEPS), the 2030 Sustainable Development Agenda and the Medium-Term Revenue Strategy (MTRS) concept. During this day, we will also elaborate on a reference and evaluation framework for multilateral cooperation on tax and development to strengthen the revenue system of developing countries.

This workshop will consist of an interdisciplinary mix of expertise in tax law, international political economy, global governance and international relations. The aim is to identify a proper framework to find out how the tax and development link can be addressed and evaluated, and how countries and governments could reinforce this link in light of the current and future initiatives in international tax law making.

Organization of the workshop

The workshop will be divided in two sessions:

Morning session (session one)

To discuss the problems and gaps in the initiatives for tax and development including the current initiatives following BEPS. This session will discuss the SDGs and the 2030 Sustainable Development Agenda that are relevant for taxation and will assess the current work done by the international organizations, regional tax organizations and countries to achieve these SDGs.

Afternoon session (session two)

After lunch, we will discuss direct technical assistance and the need for an inclusive and holistic policy approach. This session will review the Medium-Term Revenue Strategy (MTRS) concept and will provide some recommendations to strengthen the cooperation between countries and donors in order to achieve the 2030 Sustainable Development Agenda.

Active participation

Active participation is the key aim during the day: the objective is to collect and put together approaches to tax and development that stem from different actors and disciplines, to elaborate on an evaluation model for the study of tax and development and take into account legal, international political economy, governance and international relations expertise.

Participants are invited to engage with each other by means of roundtables with panel discussions, small group discussions and plenary round-ups. We wish to bring together input from international organizations, regional tax organizations, civil society, countries (Ministries of Foreign Affairs, Finance and Development Cooperation Agencies) and academia. In addition, representatives of the European Commission (TAXUD and DEVCO including representatives of Policy Coherence for Development and Domestic Resource Mobilization), international and regional tax organizations will be participating.

Venue

United Nations University CRIS
Potterierei 72
8000 BRUGES
Belgium

9.30-10.00

Registration

10.00-10:10

Welcome and Introduction to the Workshop

Madeleine O. Hosli

Director, United Nations Institute on Comparative Regional Integration Studies (UNU-CRIS), Bruges, Belgium; and Professor of International Relations and Jean Monnet Chair Ad Personam Leiden University, the Netherlands

Session one: Problems and gaps in the initiatives for tax and development

Moderator: Dries Lesage.

10:10-11.20

Presentation of the UNU-CRIS paper followed by discussants

- International organizations
 - United Nations Michael Lennard
- Regional Tax Organizations
 - ATAF (via Webex)
- European Union
 - TAXUD Marco Federici
- Academia
 - Frans Vanistendael
 - Cassandra Vet
- Civil society
 - OXFAM Johan Langerock

11:20-11:40

Coffee break

11:40-12:40

Research and Project Experiences

- Horizon 2020 FAIRTAX Danuše Nerudová
- UNU-Wider SOUTHMOD Project Pia Rattenhuber
- Council on Economic Policies Agustin Redonda
- ERC GLOBTAXGOV Irma Mosquera Valderrama
- CCSI Investment and SDGs Lise Johhson
- Commitment to Equity Institute Jon R. Jellema

12:40-13:00

Plenary discussion

Wrap up of the morning session

13.00-14:00

Lunch

Session two: Holistic and policy inclusiveness approach to Technical assistance and the MTRS

Moderator: Irma Johanna Mosquera Valderrama

14:00-15:40

Introduction MTRS by Wouter Lips, followed by discussants

- International experts
 - Thomas Dubut (IMF, World Bank tax technical expert)
- European Union
 - DEVCO Vincent Bigot
- Regional tax organizations
 - CIAT (via Webex)
- Academia
 - Dries Lesage
 - Giovanna Portolese (via Webex)
- Bilateral Development Cooperation
 - Robin Huguenot-Noel (Advisor ITC Secretariat – Network of Tax Organizations, Addis Tax Initiative)
 - Sathi Meyer-Nandi (GIZ – German Development Agency)
 - The Netherlands Ministry of Foreign Affairs Geert Holterman
- Civil Society
 - Action Aid

15:40-16:00 Coffee break

16.00-16:30

Small groups discussion

Questions

- Challenges of MTRS?
- MTRS, new way of thinking or window-dressing?
- Power imbalances and donor preferences in the MTRS?
- BEPS and MTRS?
- Any other initiatives?

16:30:17:00

Plenary discussion

17.00

Close of workshop

Literature

- Mosquera Valderrama I.J., Lesage, D., Lips & W. (2018), Tax and Development: The Link between International Taxation, The Base Erosion Profit Shifting Project and The 2030 Sustainable Development Agenda, no. W-2018/3. Bruges, Belgium: UNU Institute on Comparative Regional Integration Studies. Available at <http://cris.unu.edu/sites/cris.unu.edu/files/W-2018-4.pdf>
- International Tax Compact, Concept note on the Medium-Term Revenue Strategy. <https://bit.ly/2RN4Xvn>

- Platform for Collaboration on Tax, Update on the Activities (June 2017). <https://bit.ly/2DxNZ12>
- Platform for collaboration on Tax, Report by the Platform for Collaboration on Tax to the G20: Enhancing the Effectiveness of External Support in Building Tax Capacity in Developing Countries (July 2016) <https://bit.ly/2nABQws>
- IMF Transforming Tax Systems in Developing Countries: Introducing the Medium-Term Revenue Strategy. Seminar (with webcast) October 2017. <https://bit.ly/2zIfh0s>