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Agenda item 16

Macroeconomic policy questions

Resolution adopted by the General Assembly on 30 December 2022

[on the report of the Second Committee (A/77/441, para. 16)]

77/244. Promotion of inclusive and effective international tax cooperation at the United Nations

The General Assembly,

Guided by the purposes and principles enshrined in the Charter of the United Nations,

Recognizing that combating illicit financial flows is an essential development challenge, noting that developing countries are particularly susceptible to the negative impact of illicit financial flows, emphasizing that illicit financial flows reduce fiscal space along with the availability of valuable resources for financing for development, and recognizing the importance of cooperation at the national, regional and international levels in combating illicit financial flows and promoting financial transparency,

Noting the corrosive effect that aggressive tax avoidance and tax evasion have on trust, the social compact, financial integrity, the rule of law and sustainable development, affecting the poorest and most vulnerable,

Reaffirming its resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, in which Member States committed to scaling up international tax cooperation, encouraged countries, in accordance with their national capacities and circumstances, to work together to strengthen transparency and adopt appropriate policies, including multinational enterprises reporting country-by-country to tax authorities where they operate, access to beneficial ownership information for competent authorities, and progressively advancing towards automatic exchange of tax information among tax authorities as appropriate, with assistance to developing countries, especially the least developed, as needed, and stressed that efforts in international tax cooperation should be universal in approach and scope and should fully take into account the different needs and capacities of all countries, in particular countries in special situations,



Recalling the commitment of Member States under the Addis Ababa Action Agenda to redouble efforts to substantially reduce illicit financial flows by 2030, with a view to eventually eliminating them, including by combating tax evasion and corruption through strengthened national regulation and increased international cooperation,

Noting that its resolution [69/313](#) also commits Member States to working to improve the fairness, transparency, efficiency and effectiveness of their tax systems,

Reaffirming the United Nations Convention against Corruption¹ and the United Nations Convention against Transnational Organized Crime,²

Recalling the high-level meeting on international cooperation to combat illicit financial flows and strengthen good practices on assets return, convened by the President of the General Assembly at United Nations Headquarters on 16 May 2019,

Reiterating its commitment to financial integrity for sustainable development, including by strengthening work to enable global reporting of data consistent with the definitions for the measurement of illicit financial flows agreed in the context of the 2030 Agenda for Sustainable Development³ and indicator 16.4.1, endorsed by all Member States at the fifty-third session of the Statistical Commission,⁴

Recognizing the need for all countries to work together to eliminate tax evasion, tax base erosion and profit shifting and to ensure that all taxpayers, including multinational companies, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies,

Recalling the importance of the consideration of international tax cooperation at the United Nations,

Noting the work of the Committee of Experts on International Cooperation in Tax Matters and the 2022 special meeting of the Economic and Social Council on international cooperation in tax matters,

Noting also the work of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting,

Noting further the implementation of the Standard for Automatic Exchange of Financial Account Information in Tax Matters under a common reporting standard developed by the Organisation for Economic Co-operation and Development, as well as the role of the Global Forum on Transparency and Exchange of Information for Tax Purposes,

Recalling the work of the Platform for Collaboration on Tax, which is to intensify collaboration and coordination on tax issues between the United Nations, the International Monetary Fund, the World Bank Group and the Organisation for Economic Co-operation and Development,

Noting the Group of 20 Ministerial Tax Symposium on Taxation and Development, which was held in Nusa Dua, Bali, Indonesia, on 14 July 2022,

Noting also the work of the Addis Tax Initiative in fostering collective action to strengthen the capacities of developing countries for closing recognized gaps in development finance,

¹ United Nations, *Treaty Series*, vol. 2349, No. 42146.

² *Ibid.*, vol. 2225, No. 39574.

³ Resolution [70/1](#).

⁴ See *Official Records of the Economic and Social Council, 2022, Supplement No. 4 (E/2022/24)*, chap. I, sect. C.

Recognizing the need to strengthen international cooperation on tax matters in a more inclusive intergovernmental forum,

Taking note of resolution 990 (LIV) on curbing illicit financial flows and recovery of lost assets of 17 May 2022, adopted by the Conference of African Ministers of Finance, Planning and Economic Development,⁵

Taking note also of the statement of the Secretary-General, in his report on international coordination and cooperation to combat illicit financial flows, that the Secretariat can provide expertise and knowledge to support Member States to take the next steps needed to ensure inclusive international tax cooperation and coordination,⁶

1. *Recognizes* the timeliness and importance of strengthening international tax cooperation to make it fully inclusive and more effective;

2. *Decides* to begin intergovernmental discussions in New York at United Nations Headquarters on ways to strengthen the inclusiveness and effectiveness of international tax cooperation through the evaluation of additional options, including the possibility of developing an international tax cooperation framework or instrument that is developed and agreed upon through a United Nations intergovernmental process, taking into full consideration existing international and multilateral arrangements;

3. *Requests* the Secretary-General to prepare a report analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, considering, inter alia, avoidance of double taxation model agreements and treaties, tax transparency and exchange of information agreements, mutual administrative assistance conventions, multilateral legal instruments, the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting and other forms of international cooperation, as well as outlining potential next steps, such as the establishment of a Member State-led, open-ended ad hoc intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation;

4. *Also requests* the Secretary-General, when preparing the report, to consult with Member States, the members of the Committee of Experts on International Cooperation in Tax Matters, the Platform for Collaboration on Tax, and other international institutions and relevant stakeholders;

5. *Decides* to consider the report at its seventy-eighth session and to include in the provisional agenda of its seventy-eighth session, under the item entitled “Macroeconomic policy questions”, a sub-item entitled “Promotion of inclusive and effective international cooperation on tax matters at the United Nations”.

*56th (resumed) plenary meeting
30 December 2022*

⁵ See [E/ECA/CM/54/6](#).

⁶ See [A/77/304](#).