GPF Newsletter



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Side-event during the meeting of the UN Committee of Experts on International Cooperation in Tax Matters

Strengthening domestic resource mobilization through international cooperation in tax matters

Thursday, December 8, 2016 I 13-15h I Church Center, 2nd Floor, 777 UN Plaza, New York City

2016 marks the first year after the adoption of three major international outcome documents: the Addis Ababa Action Agenda, the 2030 Agenda for Sustainable Development and the Paris Agreement on Climate Change. To implement these decisions and agendas, all countries will need to step up the mobilization of domestic resources and increase international cooperation.

One of the decisions of the 3rd International Conference on Financing for Development in this regard was to strengthen the work of the UN Committee of Experts on International Cooperation in Tax Matters (UNTC) through enhanced resources, increasing the frequency of its meetings to two sessions per year, and through increasing its legitimacy by selecting its members by equitable geographical distribution and different tax systems.

At the same time, the United Nations together with the IMF, the World Bank Group and the OECD have set up a Platform for Collaboration on Tax and the OECD has founded the Inclusive Framework on BEPS Implementation to allow for developing countries to participate "on equal footing" in the continuation of the BEPS process.

The side event intends to provide an opportunity to learn and discuss where the reform of the work of the UN Tax Committee currently stands more than one year after the adoption of the Addis Ababa Action Agenda. Since then, many initiatives have been developed and others have been re-articulated. What is the relationship among these different initiatives and are they actually enhancing international cooperation in the spirit of the AAAA? Has the goal "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 least developed countries, landlocked developing countries, small island developing States and African countries" been achieved? What is the future role of the UN with respect to international cooperation in tax matters?

In various fora during the cause of 2016 as well as in a recent paper on *Options for strengthening global tax governance* the state of progress in this regard has been discussed. You are cordially invited to join us for this side-event, that we hope can bring these discussions to the UNTC and help continue this conversation.

Download the invitation and the programme here.

Please RSVP by 07 December 2016 to europe@globalpolicy.org.

New briefing: Options for Strengthening Global Tax Governance



The importance of global cooperation on tax issues is becoming more and more evident. The sums lost amount to hundreds of billions annually. While steps to curb the losses are underway, gaps in global tax governance remain both in the institutional setting and with regard to substantive issues. For example, there is still no body with universal membership that could discuss issues that are of particular importance to countries in the Global South. In order to fill these gaps, either existing institutions need to be further developed, or new ones established, or both. In any case, a

new body would have to perform certain functions and meet particular criteria with regard to composition. A new paper formulates options for achieving this.

Options for Strengthening Global Tax Governance

International Policy Analysis

Published by Friedrich-Ebert-Stiftung, MISEREOR and Global Policy Forum Author: Wolfgang Obenland Aachen/Bonn/Berlin, November 2016

Download the briefing here.

Die Umsetzung der 2030-Agenda auf Länderebene und die Rolle der Zivilgesellschaft

Workshop

15. Dezember 2016, 11:00 – 17:30 Uhr I Haus der evangelischen Kirche I Adenauer-Allee 37, 53113 Bonn

Im September 2015 haben die Mitgliedsstaaten der Vereinten Nationen bei einem Sondergipfel in New York einstimmig die 2030-Agenda für nachhaltige Entwicklung verabschiedet. Die Agenda, und die in ihr enthaltenen Ziele für nachhaltige Entwicklung, die SDGs, formulieren Anforderungen an alle Länder der Erde, die reichen Länder des globalen Nordens ausdrücklich eingeschlossen.

Die Umsetzung der 2030-Agenda und der SDGs ist dabei mitnichten allein Aufgabe der Bundesregierung. Auch die Bundesländer haben in den Bereichen, für die sie über Kompetenzen und Kapazitäten verfügen, an der Verwirklichung der Agenda mitzuwirken.

Bereits im Vorfeld der Verabschiedung der 2030 Agenda haben einige Bundesländer die Gelegenheit ergriffen und ihre jeweiligen Nachhaltigkeitsstrategien bzw. Entwicklungspolitischen Leitlinien überarbeitet. In anderen Bundesländern ist dieser Prozess noch im Gange oder steht noch aus. In den reformierten Strategien und Leitlinien werden teilweise weitreichende Vorschläge für landespolitische Maßnahmen im Nachhaltigkeitsbereich gemacht.

In unserem Workshop werden wir über verschiedenen Vorschläge und Ansätze berichten und sie vergleichen, um sie für Diskussionen in anderen Bundesländern und auch für Diskussionen auf Bundesebene nutzbar zu machen. Welche Rolle spielen zivilgesellschaftliche Akteure auf Länderebene. Ergeben sich daraus Schlüsse für die Bundesebene? Welche Themen stehen auf den Agenden der Länder? Wie wird mit politischen Zielkonflikten und konkurrierenden Prioritäten umgegangen?

Wir laden Sie ein, diese Fragen mit uns in Bonn zu diskutieren. Das Programm der Veranstaltung finden Sie unten. Um Anmeldung bis zum 5. Dezember bitten wir unter https://rsvp.globalpolicy.org/workshop_laendersache. Für Fragen und Rückmeldungen erreichen Sie uns unter europe@globalpolicy.org.

Einladung und Programm (pdf, 150 KB).

Global Policy Watch

GPW Briefing #14: Refining the Indicators: Opening the process; open for influence?

By Barbara Adams and Karen Judd



As the first year of implementation of the 2030 Agenda for Sustainable Development concludes, the technical work at/of the UN continues to refine and agree on the global indicators to measure progress. This involves circulating selected indicators for consultation, adopting a lead agency to collect and submit the data and adopting an agreed methodology, as well as fundraising to increase the extent of data coverage and building capacity. At the same time, as this is a work in progress, many Member States have undertaken national initiatives to review the SDGs and

incorporate them into national policy and budget processes.

GPW Briefing #13: United Nations and business community, out-sourcing or crowding in?

By Barbara Adams



In order to intensify the effort to advance the 2030 Agenda for Sustainable Development, the UN is exploring financial solutions for the Sustainable better align the trillions of dollars of annual private investment with the sustainable development goals and their targets? Can this approach be prioritized with regard to long-term investments made with funds from multiple domestic and international sources? Can it be made to cover the full range of the 2030 Agenda – and might it reach into all countries, including the least developed and small island developing states?

Check our new Global Policy Watch Notice Board for updates on current affairs around the United Nations in New York.

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What's new

New analysis: Big polluters' have back-door access to **UN climate talks**



About one week after the countries descended on Marrakech for the negotiations of the UN Framework Convention on Climate Change (UNFCCC), a new infographic by Corporate Accountability International reveals the true extent of the fossil fuel industry's access to, and influence over, the talks. The analysis exposes the financial and membership ties

between some of the world's largest fossil fuel corporations and accredited business groups and trade associations at the UNFCCC. These ties present an irreconcilable conflict of interest and bolster a movement among governments and civil society groups to develop a policy within the UNFCCC to protect from such conflicts.

180 countries adopt landmark public health decisions on tobacco control



CORPORATE At the conclusion of the seventh session of the World Health Organization's global tobacco treaty negotiations, governments representing nearly 90 percent of the world's

population adopted policies that will protect public health over the narrow interests of the tobacco industry. These include tools to hold Big Tobacco legally liable for the harms of its products, recover healthcare costs, facilitate access to justice for victims of tobacco-related disease, and safeguard public health policymaking from the industry at the national and international level. Advance policies to hold industry legally liable and protect policymaking despite Big Tobacco's attempts to undermine talks.

Corporate accountability: Is the EU ready to listen?



The European Commission should start listening to its citizens and come out with concrete plans to enhance corporate accountability, at home and abroad, urge Jerome Chaplier, Urs Rybi and Sandra Cossart. The European Commission is slow in responding to a letter by eight EU parliaments urging the institution to develop an ambitious legal proposal requiring

corporate respect of human rights. But acting with a lack of urgency means delaying justice and remedy for victims and affected communities across the globe. The Commission should stop deferring responsibility and own up to its commitment to protect and promote human rights and the environment.

EU Action Plan on SDGs overlooks human rights risks of corporate activity

A new plan of the EU Commission to implement the UN Sustainable Development Goals (SDGs) overlooks the urgent need to address the negative impacts the private sector has on people and the planet. ECCJ, the European civil society coalition working on corporate accountability, believes the Commission's plan does not reflect the responsibility of companies to respect human rights, throughout their operations and supply chains, and their primary obligation to do no harm by preventing and mitigating abuses.

The Monsanto Tribunal: A Report-Back



The Monsanto Tribunal was held from October 14th to October 16th in The Hague, Netherlands at the headquarters of the International Court of Justice. For two days, victims, experts, and witnesses from around the world shared their experiences with five internationally renowned judges in

order to assess Monsanto's activities, particularly in terms of the right to food, the right to health, the right to a healthy environment, and the right to information.

Fragile! Handle with Care: Multinationals and Conflict



A new report by SOMO reveals that multinational companies operating in conflict-affected areas often lack proper policies for how to deal with conflict situations — thereby running the risk of contributing to human rights violations and sparking renewed conflict. To meaningfully contribute to peace, multinationals must act with much greater care in situations of fragility and conflict.

The Path to a Right to International Solidarity



Since 2005, the work on a draft declaration on the right to international solidarity has been progressing – the final draft to be presented in June 2017. In Foreign Voices 2 | 2016, the current Independent Expert on human rights and international solidarity of the UN Human Rights Council, Virginia B. Dandan, explains the genesis of the draft declaration, its understanding of international solidarity, key issues for its final revision as well as a the path for the right to international solidarity to become effective.

Monsanto Lobbying: an attack on us, our planet and democracy



Corporations like Monsanto have vast resources to buy political power through lobbying. Not only are they represented by numerous lobbying associations at every level from local to global, they also have an army of hiredgun lobbyists, fund scientists to act as their mouthpiece, and participate in 'greenwashing' projects. A short guide

published by Corporate Europe Observatory at the occasion of the International Monsanto Tribunal in The Hague, exposes some of Monsanto's key lobbying strategies and tools, illustrated with examples from different parts of the world.

Tell World Leaders to Kick Big Polluters out of Climate Policy!



The signing of COP21 was heralded by political and business leaders as a historic turning point. Yet at EU and UN levels it appears to remain business as usual: non-binding targets, fossil fuels and failed market mechanisms. That's because both processes have actively brought the fossil fuel industry

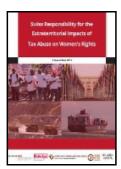
into climate policy making – the very same companies responsible for climate change. With Big Polluters so close to policy makers, it's no wonder climate policy is being shaped in the interest of corporate climate criminals rather than people and the environment. As world leaders meet for COP22 in Marrakesh, Morocco, the oil and gas industry retains a firm grip on the UN climate talks and climate policy in general. It's time to break free and reclaim power over climate policy.

Billions of tax avoidance?



A report published today by the Greens/EFA group in the European Parliament reveals how the German chemical multinational BASF has been avoiding paying taxes in the European Union on a grand scale for years. The company BASF makes targeted use of tax advantages in individual countries, and particularly benefits from tax havens such as Belgium, Malta and the Netherlands. Between 2010 and 2014, BASF henceforth, saved a total of almost one billion euros in taxes.

Switzerland in UN hotseat over women's rights impacts of its role as tax haven



Switzerland—arguably the world's leading tax haven—faced tough questions from a UN human rights body in Geneva on 3 November 2016 over the toll that its tax and financial secrecy policies take on women's rights across the globe. Prompted by a submission from CESR, Alliance Sud, the Global Justice Clinic at NYU School of Law, Public Eye and the Tax Justice Network, the UN Committee mandated to oversee compliance with the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) probed Switzerland on how it will ensure that its financial

secrecy policies and corporate tax rules are consistent with its commitments to promote gender equality and sustainable development abroad.

From Disparity to Dignity



Extreme economic inequality is one of the most urgent issues of our time, exacerbating poverty, hindering development, and undermining the full spectrum of human rights. The inclusion of a standalone goal on inequality in the 2030 Agenda for Sustainable Development – Goal 10, which promises to reduce inequalities both within and between countries – has the potential to catalyze muchneeded action to narrow the vast divide between the haves and the have-nots. However, SDG10 is also uniquely vulnerable to strategic neglect and political backlash or

inertia.

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