

19th Session of the UN Committee of Experts on International Tax Cooperation, as well as supporting effective mobilization of resources from others in special situations including small island states and landlocked countries.

The Committee is a 20-person group of tax experts nominated by Member States. The Committee sees its mandate as to help prevent double taxation (the same or related taxes on the same profits) and non-taxation (avoidance of taxation on profits in any country). Its work is relatively simple to understand and feasible to administer. Much of the work of the Committee and its subcommittees set up to deal with specific issues.

During its 19th Session, the Committee will review draft chapters for several areas that have been developed and expected to be ready in 2017 and 2018 before it concludes its work. Papers on the topics highlighted below will be the backbone of the session.

## Taxation and SDGs

Tuesday, 15 October, 10:20 – 11:15

The Committee will address the role of taxation in effectively raising domestic resources to support the Sustainable Development Goals (SDGs). It will focus on issues related to taxation of the informal economy. The Committee will discuss initiatives to collect and widely disseminate relevant information, as well as to support country efforts to best deal with such issues. Its discussions will build on the work of the Committee's subcommittees.

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