BACKGROUND
This side event is being organized as a follow-up to the historic General Assembly resolution 78/230 of 22 December 2023, on the promotion of inclusive and effective international tax cooperation at the United Nations, co-sponsored by the States Members of the United Nations that are members of the Group of African States. Its achievement was underpinned by streams of work at the Economic Commission for Africa, the African Union Commission, the South Centre and other development partners. The side event is, thus, being organized to raise awareness among African States and their development partners and to encourage them to engage in the process of strengthening the inclusiveness and effectiveness of international tax cooperation. It is intended to increase the participation of developing countries that are often absent from decision-making tables in global norm-setting discussions and decisions regarding international tax cooperation.

OBJECTIVES
The aim of the side event is to raise awareness of and advocate the recent General Assembly resolution on inclusive and effective international tax cooperation. Participants in the side event will discuss options for:

- Strengthening the effective participation and representation of countries in Africa and the global South in the process of establishing a new, inclusive intergovernmental tax body and reshaping the global tax architecture in a manner that better serves the needs of Africa
- Broadening the scope of international tax cooperation to ensure that tax avoidance, the division of taxing rights, illicit financial flows, wealth taxation and asset registries are covered

EXPECTED OUTCOMES
- Awareness raised on important aspects of the resolution and its potential implications for the financing landscape in Africa and the global South
- Agreement on a way forward to support the effective engagement of Africa and the global South in the shaping and implementation of the United Nations framework convention on international tax cooperation

TARGET AUDIENCE
The target audience includes government officials, in particular from ministries of finance and taxation, government representatives working for United Nations bodies, representatives of civil society organizations with a focus on taxation, development partners and representatives of academia and think tanks.

For further information, please contact:
- Adam Elhiraika, Director, Macroeconomics and Governance Division; email: elhiraika@un.org
- Gamal Ibrahim, Chief, Economic Governance and Public Finance Section, Macroeconomics and Governance Division; email: gamal.ibrahim@un.org
- Allan Mukungu, Economic Affairs Officer, Economic Governance and Public Finance Section, Macroeconomics and Governance Division; email: mukungua@un.org