



BELARUS

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**2017 ECOSOC Forum on Financing for Development follow-up
Side event "SDG Financing, Tax Cooperation and Transparency:
a Balancing Act for Developing Countries"**

New York, May 23, 2017

Statement

**by Valentin Rybakov
Deputy Foreign Minister of Belarus**

Madame Chair,
Excellences, distinguished delegates, good morning,

At the outset, I would like to express our appreciation to the Permanent Mission of Panama for convening this important event. Taxes are a crucial instrument towards achieving a solid financial platform for sustainable development. They play a key role in mobilizing domestic financial resources.

Strengthening **domestic resource mobilization is a central mandate in the Addis Ababa Action Agenda**, as the emphasis on domestic revenues marked an important change from the Monterrey Consensus and the Doha Declaration. Whereas taxation is one of the most important ways in which countries can mobilize resources for investment in sustainable development, strengthening tax system – both in terms of tax policies and administration – has emerged as a key development priority.

Tax issues increasingly take an international dimension. Given the globalized nature of business and finance, **there are limits to what countries can do on their own through domestic policy**. Illicit financial flows will not be adequately tackled without coordination among source, destination and transit countries. Tax evasion and money-laundering represent a threat to international stability and development. We will not enhance fiscal capacities of the countries without international cooperation.

We must acknowledge that **the role of the United Nations on international tax cooperation is especially important**, as it is the only true global forum with universal relevance and participation. In this regard, we welcome the work of the UN Committee of Experts on International Cooperation in Tax Matters as well as the **partnership between the OECD and UNDP on Tax Inspectors without Borders**. There is a need for partnership between all stakeholders involved in tax matters.

I believe you all will agree that joint steps are needed to enhance taxation capacities, strengthen anti-money-laundering measures, and arrange mutual legal assistance and the exchange of information between countries.

I would like to highlight the **importance of these issues for middle-income countries** and stress 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, including MICs. The Addis Ababa Action Agenda recognizes **the need to devise methodologies to better account for the complex and diverse realities of MICs**. Empowering middle-income countries, including through greater access to policy advice, capacity building will be instrumental in enabling them to play a bigger role in international cooperation for sustainable development.

Madame Chair,

Achieving the SDGs will require unprecedented resource mobilization both on domestic and international levels. This endeavor will not be possible without **strengthening countries' tax capacities and the increasing involvement of the United Nations**. Belarus fully acknowledges the need to further promote international cooperation on tax matters and is ready to engage constructively on this issue.

Thank you for allowing us to share our views.