

Fiscalidad internacional y sostenibilidad: el papel de la ONU

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Hacia Objetivos Desarrollo Sostenible



Clusters

- → Domestic resource mobilization and taxation ¶
- → Tax administration ¶
- → Tax policy effectiveness and transparency ¶
- → Tobacco taxation ¶
- → Illicit financial flows ¶
- → Return of stolen assets ¶
- → International tax cooperation overview ¶
- → International efforts to combat tax avoidance and evasion ¶
- → Combatting money laundering/terrorist financing ¶
- → Tax treaties, voluntary agreements and tax incentives ¶
- → Capacity building for domestic revenue mobilisation ¶
- → National control mechanisms, transparency, non-discrimination and procurement ¶
- → Fossil fuel subsidies ¶
- → Extractives and resources sector ¶
- → National development banks ¶
- → Subnational urban development/planning, subnational financing ¶



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Cross-cutting issues

Domestic public resources

This action area covers the quantity and quality of domestic resource mobilization such as taxation, budgeting of resources, and use of resources, along with accountability and SDG alignment.

3



Domestic and
international private
business and finance

4



International development
cooperation

5



International trade as an
engine for development

6



Debt and debt
sustainability

7



Addressing systemic
issues

8



Science, technology,
innovation and capacity-
building

9



Data, monitoring and
follow-up

*



Workstreams



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Cross-cutting issues

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Domestic public
resources

Domestic and international
private business and finance
This action area covers private
business activity and investment,
its alignment with sustainable
development, and the enabling
environment and regulatory
framework.

4



International development
cooperation

5



International trade as an
engine for development

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Debt and debt
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Cross-cutting issues

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Domestic public
resources

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Domestic and
international private
business and finance

International development cooperation

This action area covers official development assistance, South-South Cooperation and other international public finance, including their quality and effectiveness.

5



International trade as an
engine for development

6



Debt and debt
sustainability

7



Addressing systemic
issues

8



Science, technology,
innovation and capacity-
building

9



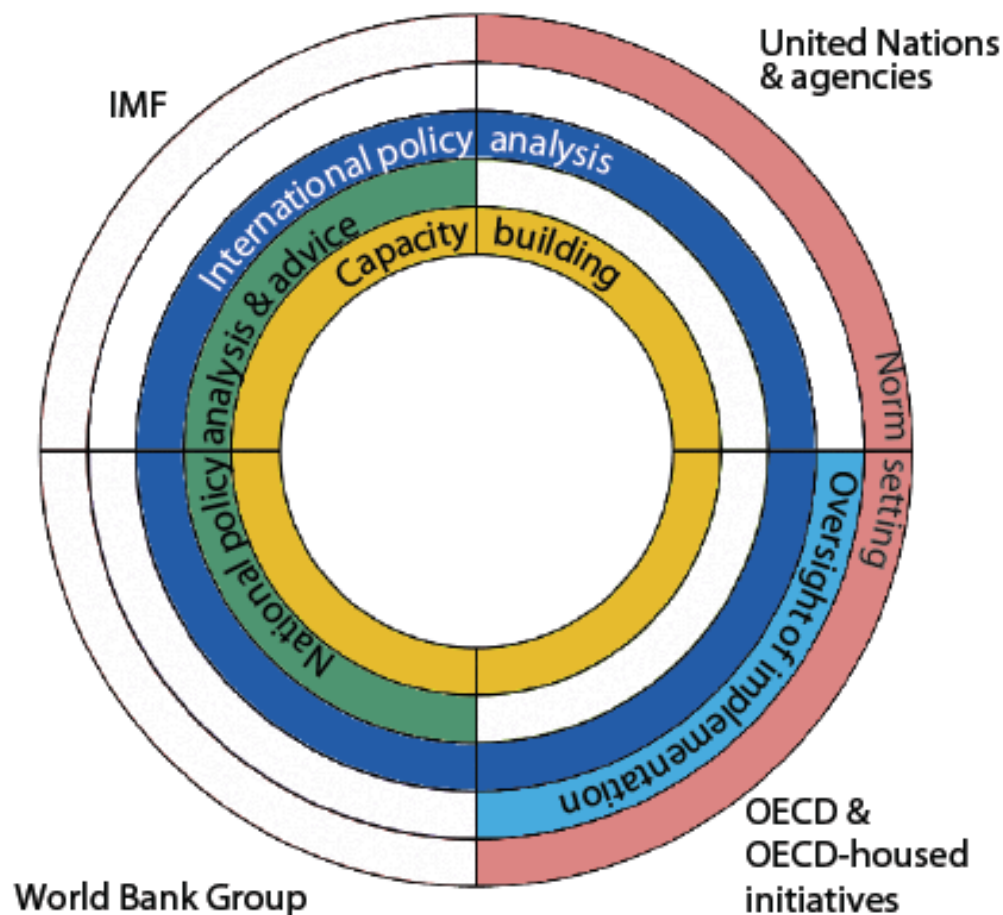
Data, monitoring and
follow-up

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Workstreams

Schematic representation of international organization roles in international tax cooperation

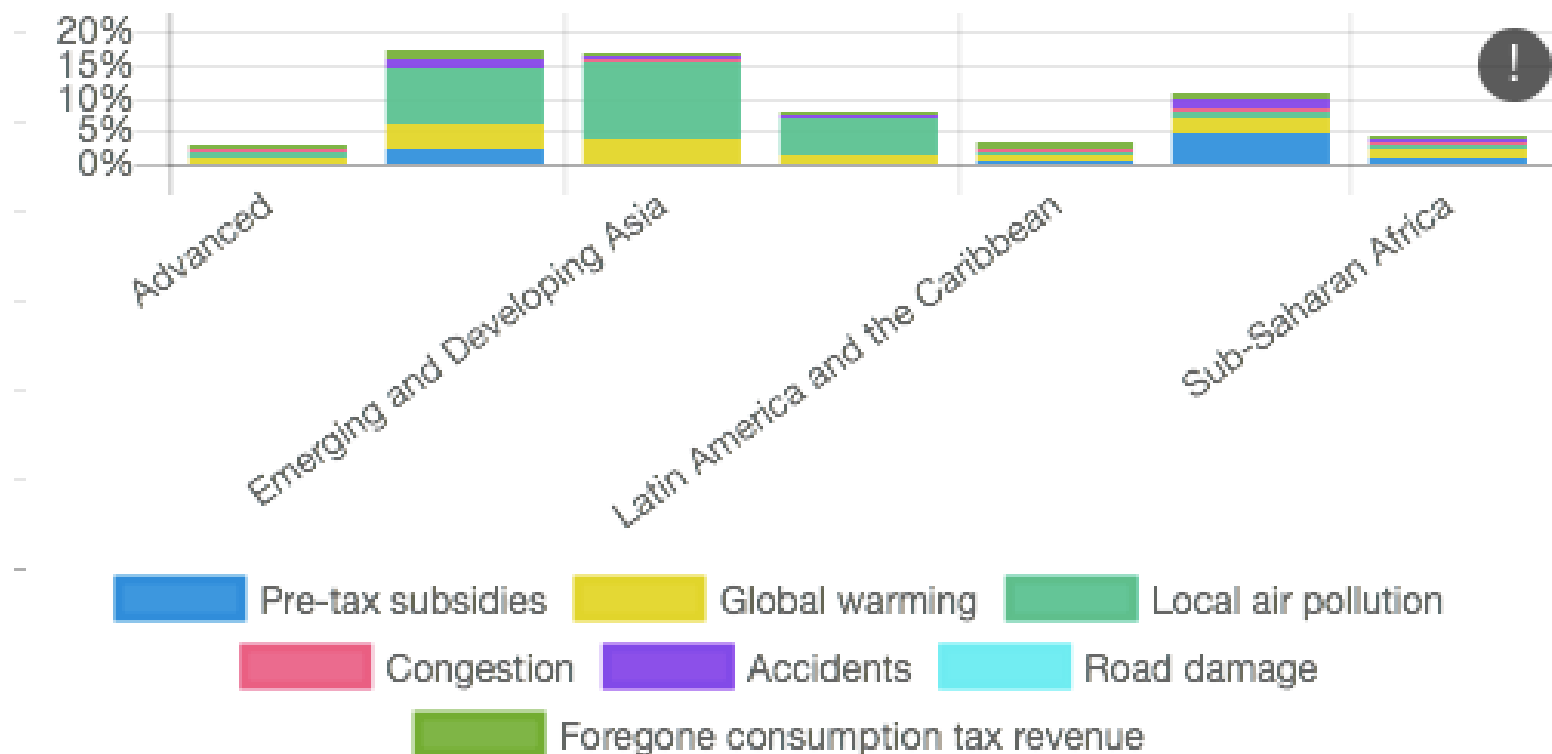


Source: Inter-agency Task Force on Financing for Development.

Notes: Size of diagram does not reflect the volume or importance of work. Examples of norm setting include model conventions, multilateral treaties and some types of recommendations derived from international tax forums. Oversight of implementation includes peer reviews and the assessment of compliance with international standards. International policy analysis examples are research papers, and handbooks. National policy analysis and advice includes surveillance, assessment of tax administrations, and policy proposals. Examples of work on capacity-building are IMF technical assistance, the Global Tax Program of the World Bank, the United Nations Department of Economic and Social Affairs Capacity Development Unit, and the OECD Global Relations programme.

Cost of pre- and post-tax fossil fuel subsidies, 2015

Percentage of GDP

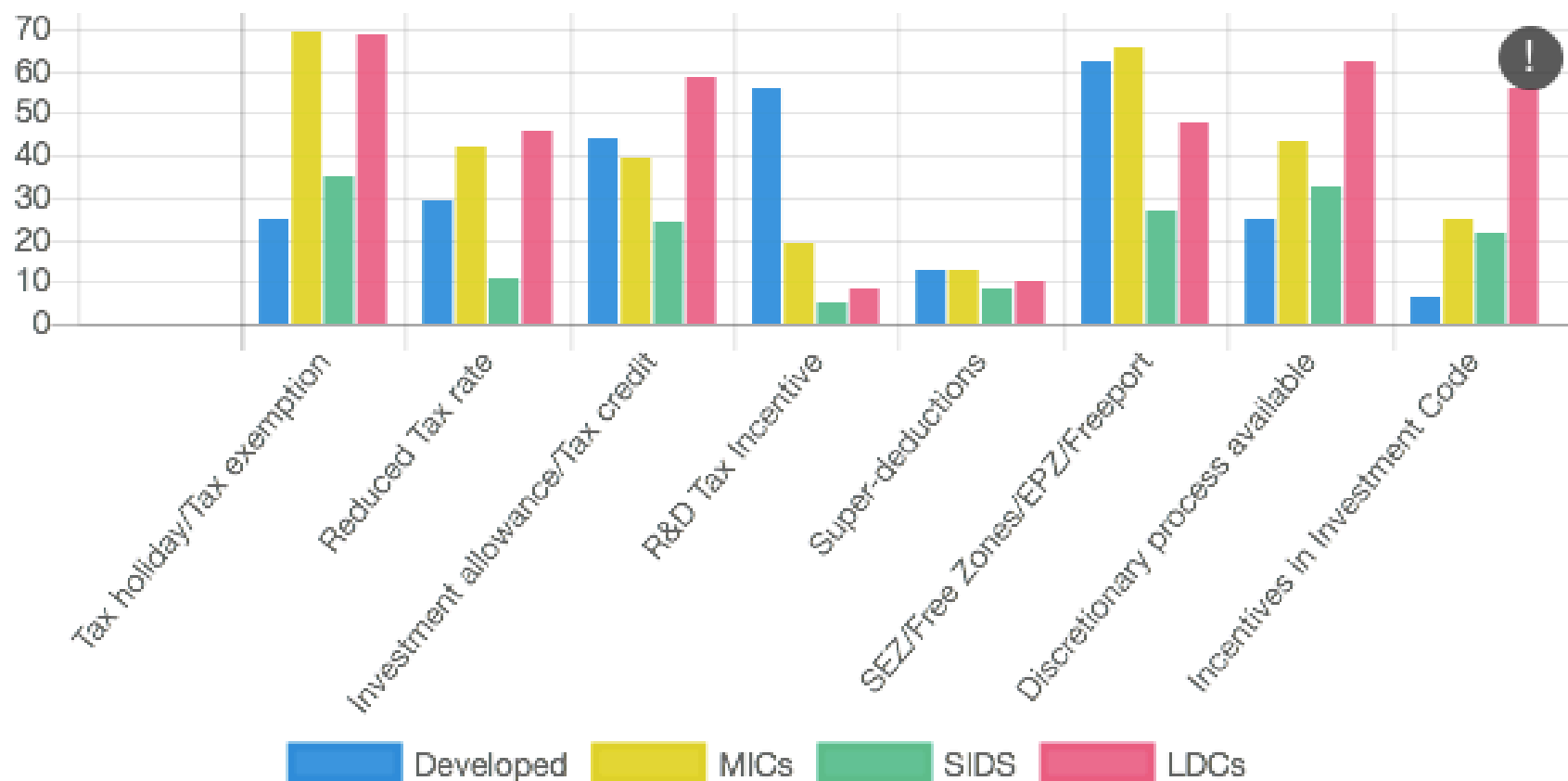


Source: *IMF*

Source URL: <http://www.imf.org/external/np/fad/subsidies/data/codata.xlsx>

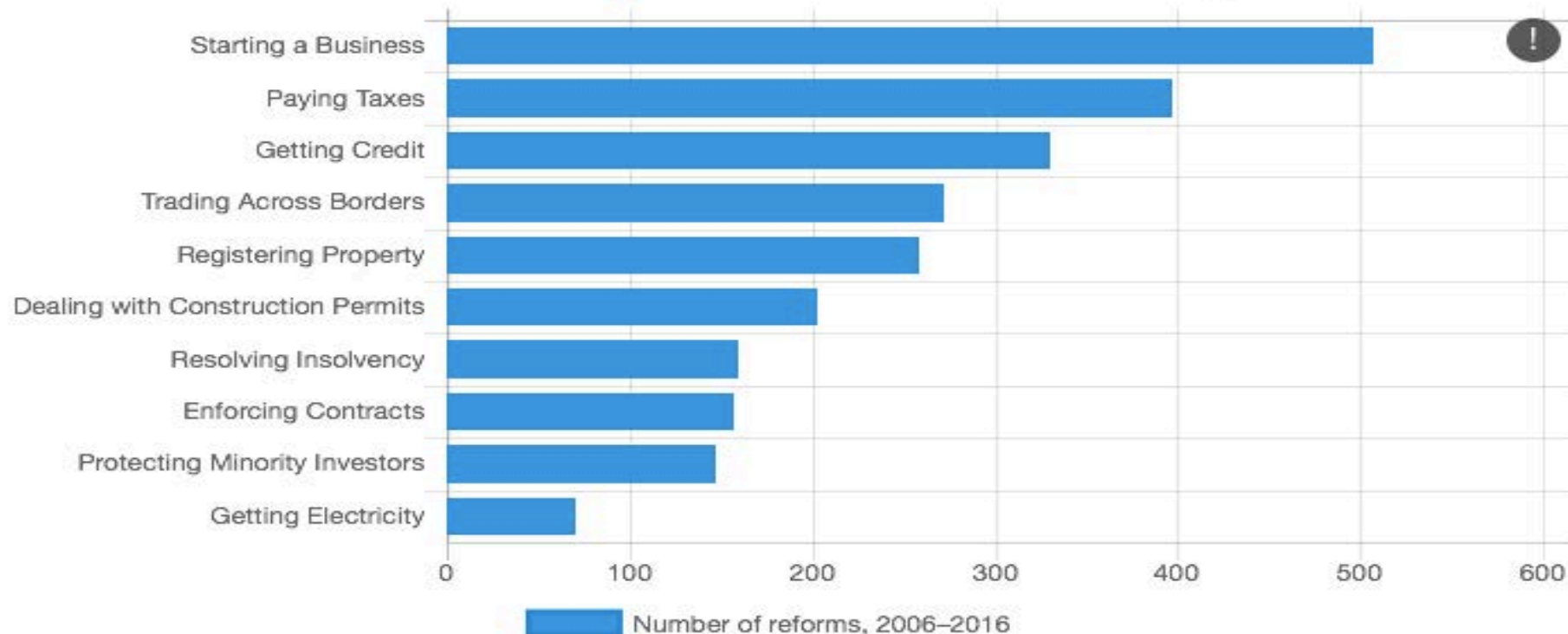
Prevalence of income tax incentives, 2014

per cent of countries



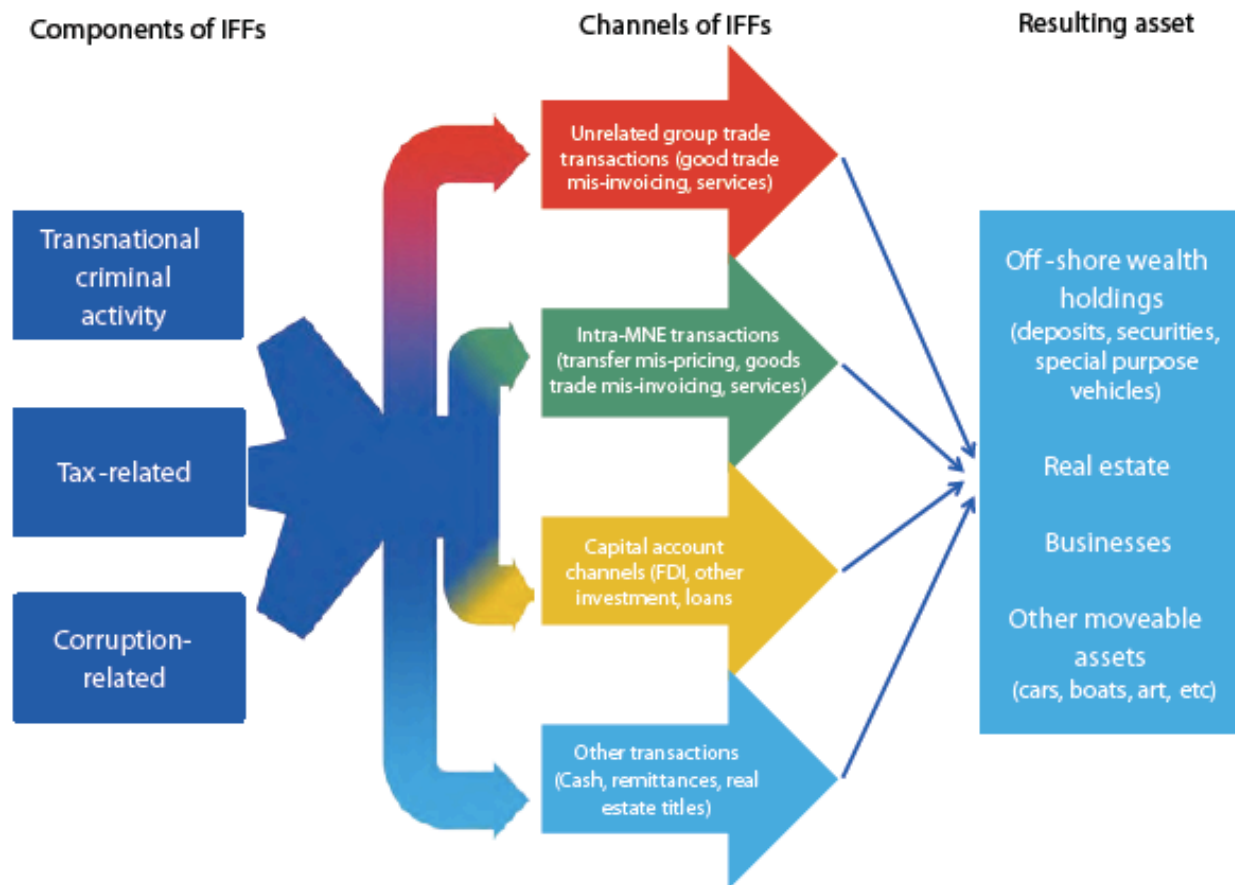
Source: *James, Sebastian, 2014*

Number of reforms making it easier to do business, 2006–2016



Source: *World Bank Doing business database, 2017.*

Schematic representation of components and channels of illicit financial flows

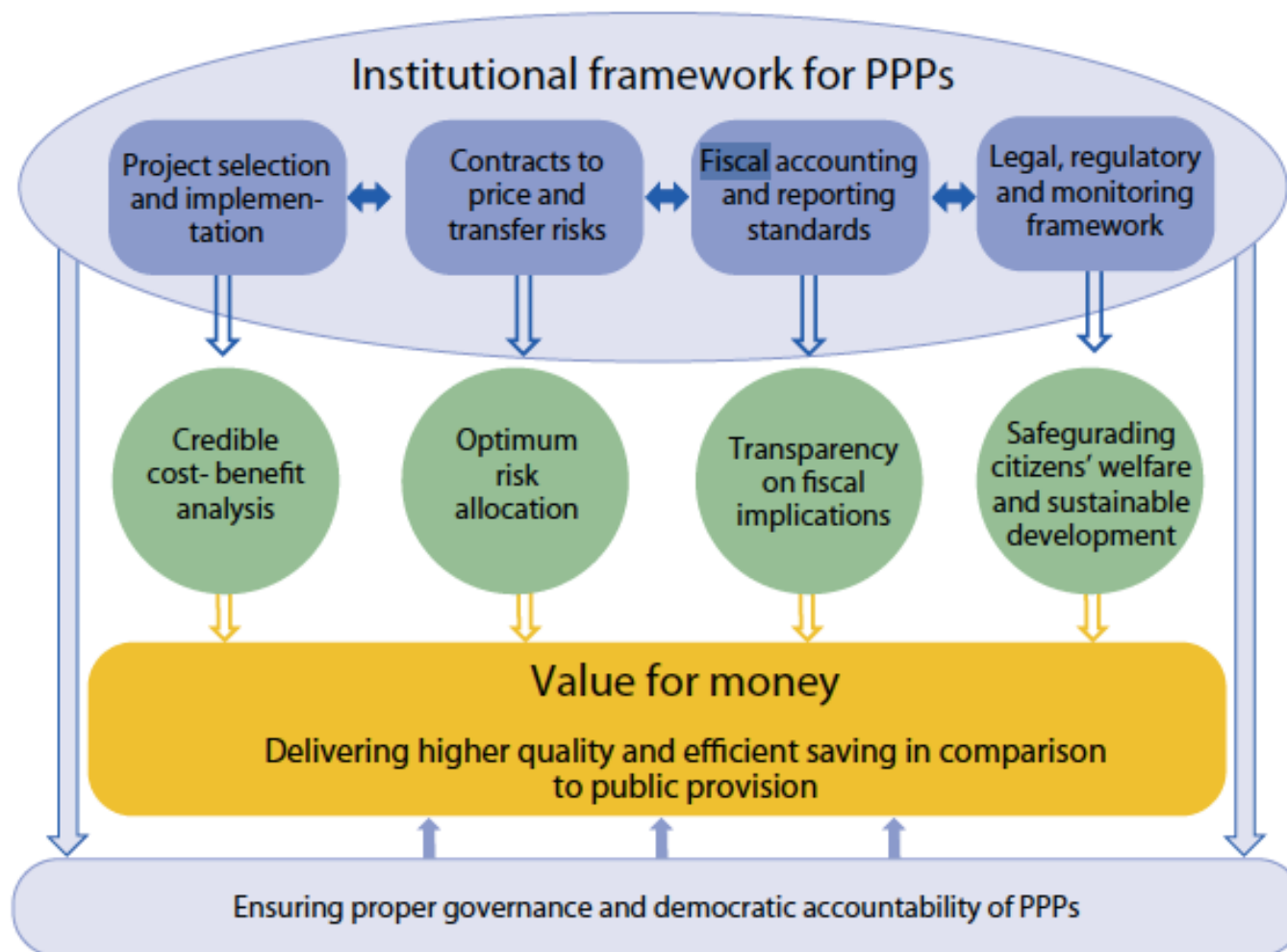


Source: Inter-agency Task Force on Financing for Development.

Notes: Resulting asset will be considered a 'stolen asset' if it is the product of corruption-related IFFs.

Components of IFFs include both source of funds and motivations of IFFs and may not be mutually exclusive. Individual transactions from different channels may be combined by actors to try to obscure the source, motivation and/or use of funds. Arrows do not represent estimates of the magnitude of flows, and are illustrative rather than comprehensive.

Institutional frameworks for PPPs



Source: KS Jomo, Anis Chowdhury, Krishnan Sharma and Daniel Platz (2016). *PPPs and the 2030 Agenda for Sustainable Development: Fit for Purpose?* UN DESA Working Paper 148.

MUCHAS GRACIAS POR SU INTERÉS

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