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# **IASMUN**

## **Background Guide**



## **GENERAL ASSEMBLY 2**

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# LETTER FROM THE DIAS



DEAR DELEGATES,

IT IS OUR DISTINCT PLEASURE TO WELCOME YOU TO THE GENERAL ASSEMBLY SECOND COMMITTEE (GA2): ECONOMIC AND FINANCIAL COMMITTEE. WE, ZEINA (HEAD CHAIR) AND MARIAM (CO-CHAIR), ARE HONORED TO SERVE AS YOUR DIAS FOR THIS YEAR'S CONFERENCE AT INTERNATIONAL ACADEMIC SCHOOL (IASMUN'26) AND TO GUIDE YOU THROUGH WHAT WE PROMISE TO BE AN UNFORGETTABLE MUN EXPERIENCE.

THIS COMMITTEE PLAYS A VITAL ROLE WITHIN THE UNITED NATIONS FRAMEWORK, ADDRESSING GLOBAL ECONOMIC CHALLENGES THAT DIRECTLY IMPACT DEVELOPMENT, STABILITY, AND INTERNATIONAL COOPERATION.

THE AGENDAS ARE

- : 1. THE NEW ECONOMICS OF WARFARE: REGULATING DEFENSE SPENDING, SANCTIONS, AND THE GLOBAL ARMS MARKET.
- 2. ENDING THE TAX HAVEN ERA: BUILDING A FAIR AND TRANSPARENT GLOBAL FINANCIAL ARCHITECTURE.

WE STRONGLY ENCOURAGE ALL DELEGATES TO BE WELL PREPARED AND RESEARCHED. EQUALLY IMPORTANT IS ALWAYS MAINTAINING RESPECT AND PROFESSIONALISM AT ALL TIMES.

WE LOOK FORWARD TO WITNESSING YOUR IDEAS, LEADERSHIP, AND DIPLOMATIC SKILLS THROUGHOUT THE CONFERENCE. SHOULD YOU HAVE ANY QUESTIONS DURING YOUR PREPARATION, WE ENCOURAGE YOU TO REACH OUT TO THE DIAS.

WE WISH YOU THE BEST OF LUCK AND AN ENGAGING COMMITTEE EXPERIENCE.

WARM REGARDS,

ZEINA, HEAD CHAIR

MARIAM, CO-CHAIR



# AGENDA 1

## INTRODUCTION

**“THE NEW ECONOMICS OF WARFARE: REGULATING DEFENSE SPENDING, SANCTIONS, AND THE GLOBAL ARMS MARKET.”**

INDEED, THE NATURE OF CONFLICT IN THE MODERN INTERNATIONAL SYSTEM IS NOT CONSTRAINED TO TRADITIONAL WARFARE. RATHER, ECONOMICALLY DRIVEN MECHANISMS HAVE BECOME AN INTEGRAL CONSTITUENT THAT DEFINES THE NATURE OF CONFLICT AND THE RESULTING IMPACTS WHICH BUILD AROUND WARFARE. “THE INTERNATIONAL ARMS MARKET AND MILITARY EXPENDITURE, AS WELL AS REGIMES OF SANCTIONS, HAVE ASSUMED NEW PROMINENCE IN CONTEMPORARY WAYS AND MEANS WHEREBY MILITARY POWER IS EXERCISED.” THESE ASPECTS WILL HAVE SOLEMN IMPACTS ON ECONOMIC DEVELOPMENT, GLOBAL ECONOMIC POLICIES, AND INTERNATIONAL INTERACTIONS.

AS THE ECONOMIC AND FINANCIAL COMMITTEE WITHIN THE UNITED NATIONS GENERAL ASSEMBLY, THE UNIQUE VANTAGE POINT THAT GA2 ENJOYS ALLOWS THE ANALYSIS OF THE ECONOMIC ASPECTS OF WAR. WHILE THERE ARE OTHER ORGANIZATIONS UNDER THE UMBRELLA OF THE UNITED NATIONS WHICH DEAL WITH SECURITY ISSUES, ALL THE SAME, IT IS PRUDENT TO NOTE THAT GA2 ADDRESSES IMPACTS THAT THE ECONOMICALLY DRIVEN MILITARY ACTIVITIES PLACE ON DEVELOPMENT FINANCING, TRADE, FISCAL SECURITY, AND INEQUALITY. THIS TOPIC PRESENTS PARTICIPANTS WITH THE TRICKY UNDERTAKING OF NAVIGATING THE ECONOMICALLY-DRIVEN WEAPONS IN SUCH A WAY THAT THEY DO NO HARM BUT AT THE SAME TIME MANAGE TO SUSTAIN INTERNATIONAL PEACE AND SECURITY.

# AGENDA 1



## OVERVIEW OF TOPIC 1 :

THE ECONOMICS OF WARFARE DOES ENCOMPASS AN EXERCISE OF FINANCIAL AND HUMAN RESOURCE CAPABILITIES THAT CONTRIBUTE TO MILITARY OBJECTIVES. IN TODAY'S WORLD OF TRADE AND ADVANCEMENTS, DEFENSE SPENDING OF NATIONS AND INTERNATIONAL DEFENSE COMPANIES CAN MOST CERTAINLY COME INTO PLAY. IN FACT, GLOBALIZATION AND TECHNOLOGICAL ADVANCEMENT HAVE REALLY CAUSED THE NATURE OF THIS DIMENSION TO GROW TO NEW HEIGHTS.

## HISTORICAL CONTEXT AND MAJOR DEVELOPMENTS :

MILITARY SPENDING, FOLLOWING THE SECOND WORLD WAR, BECAME INSTITUTIONALIZED AS AN ENDURING FEATURE OF PUBLIC BUDGETS, PARTICULARLY DURING THE COLD WAR YEARS. COMPETITION BETWEEN SUPERPOWERS SPARKED VARIOUS ARMS RACES, AND CONCERNS OVER ECONOMIC VALUE RELATIVE TO MILITARY SECURITY TOOK A BACKSEAT. WHILE THERE WERE TREATY AGREEMENTS ON CONTROL AT THAT TIME, THE GENERAL ECONOMIC IMPACT OF MILITARY SPENDING WAS NOT A SUBJECT OF MUCH FOCUS.

THE END OF THE COLD WAR CREATED A STRUCTURAL TRANSFORMATION WHERE DEFENSE INDUSTRIES WERE PRIVATIZED AND THE ARMS INDUSTRY BECAME GLOBALIZED. MILITARY EXPORTS BEGAN TO BE USED AS A MEANS FOR GENERATING REVENUE WITHIN THE ECONOMY. SANCTIONS HAD BEGUN TO REPLACE MILITARY INTERVENTION AS A TOOL FOR REDESIGNING THE ECONOMIC CONSEQUENCES INVOLVED WITH A CONFLICT.

HENCE, GLOBALLY EXPENDED AMOUNTS FOR MILITARY ACTIVITIES IN THE 21<sup>ST</sup> CENTURY HAVE BECOME MORE IMPERATIVE THAN EVER BEFORE. RECENT CONFLICTS HAVE ASSUMED A CHARACTER THAT INCREASINGLY INCLUDES IRREGULAR COMBATANTS, MODERN TECHNOLOGY, AND POLITICALLY EXTENDED INSTABILITY. THIS HAS SIGNIFICANTLY ESCALATED CONCERNS IN RELATION TO FINANCIAL SUSTAINABILITY, DEVELOPMENTAL SETBACKS, AND INEQUALITY.

# AGENDA 1



## DEFENCE EXPENDITURE AND ECONOMIC DEVELOPMENT:

MILITARY SPENDING IS ONE OF THE MAJOR HEADS OF GOVERNMENT EXPENDITURE IN MANY COUNTRIES. WHILE COUNTRIES HAVE TO SPEND ON DEFENSE, HEAVY EXPENDITURE ON THIS HEAD PUTS IMMENSE PRESSURE ON GOVERNMENT FINANCES, WHICH OTHERWISE COULD BE SPENT ON SOCIAL AND ECONOMIC DEVELOPMENT.

IN LESS DEVELOPED NATIONS, MILITARY EXPENDITURES CAN EXACERBATE DEBT PROBLEMS AND CROWD OUT OTHER SPENDING IN IMPORTANT AREAS SUCH AS EDUCATION, HEALTH, AND INFRASTRUCTURE. IN UNSTABLE OR CONFLICTED NATIONS, SUCH WASTE CAN LEAD TO SELF-REINFORCING SPIRALS OF INSTABILITY AND UNDERDEVELOPMENT.

## ECONOMIC SANCTIONS AS INSTRUMENTS OF WAR:

THE SANCTIONS IMPOSED ON COUNTRIES TAKE VARIOUS FORMS AND COULD BE AMONG THE MOST FREQUENTLY EMPLOYED WAYS OF COMPULSION AMONG NATIONS TO INFLUENCE A COUNTRY OR NATIONS TO BEHAVE APPROPRIATELY AS A WAY OF NOT HAVING RECOURSE TO ARMED INTERVENTION. EMBARGO, FINANCIAL RESTRICTIONS, OR FREEZE OF FUNDS COULD BE AMONG THEM. SANCTIONS MAY BE SPECIFIC; HOWEVER, THEY MAY INFLUENCE THE LARGER CIVILIAN ECONOMICS.

THE SANCTIONS AFFECT SUPPLY CHAINS, FOREIGN INVESTMENT IN INFLATION LEVELS OF COUNTRIES, AND THE VALUE OF CURRENCIES IN THESE COUNTRIES. HARSHER EFFECTS, ESPECIALLY IN DEVELOPING NATIONS WITH FEWER SAFETY NETS, HAVE BEEN RECORDED. PERHAPS THE ISSUE OF SANCTIONS VERSUS DEVELOPMENT GOALS IS SOMETHING THAT COULD BE EXPLORED IN THE GA2.

# AGENDA 1



## INTERNATIONAL WEAPONS MARKET:

THE INTERNATIONAL WEAPONS MARKET IS ASSOCIATED WITH A LACK OF TRANSPARENCY AND DIVERSE REGULATION. A FEW COUNTRIES DOMINATE AS EXPORTERS IN THE WEAPON MARKET; WHILE MANY COUNTRIES, WHICH ARE IMPORTERS OF WEAPONS, ARE UNDERGOING DEVELOPMENT PROBLEMS AND POLITICAL INSTABILITY.

UNREGULATED ARMS FLOW COULD SERVE TO FUEL CONFLICTS AND HINDER REBUILDING PROCESSES AFTER CONFLICT, BESIDES BEING HARMFUL TO THE LOCAL ECONOMIC SYSTEM. ARMED TRAFFICKING ALSO OPENS A DOOR FOR CORRUPTION.

## PREVIOUS ATTEMPTS – INTERNATIONAL:

THERE HAVE BEEN A FEW ATTEMPTS BY THE UNITED NATIONS TO DEFINE THE ECONOMIC ASPECTS OF WARFARE. THE ARMS TRADE TREATY IS ONE OF THE ATTEMPTS TO TRY AND SET A FEW STANDARDS IN THE INTERNATIONAL TRANSFER OF WEAPONS IN A BID TO ENSURE RESPONSIBILITY. SECONDLY, THERE IS A RELATION BETWEEN DISARMAMENT AND DEVELOPMENT AS RESOLVED BY THE UN GENERAL ASSEMBLY.

### UN RELEVANT TO GA2:

- UNGA RESOLUTION 41/59: DISARMAMENT AND DEVELOPMENT
- UNITED NATIONS GENERAL ASSEMBLY RESOLUTION 65/56: TRANSPARENCY IN MILITARY EXPENDITURE
- RESOLUTION 70/1: 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT
- GENERAL ASSEMBLY RESOLUTION 73/69: COMBAT AGAINST ILLICIT TRANSFERS OF ARMS

# AGENDA 1



## MAIN CHALLENGES AND GAPS:

DESPITE THESE EFFORTS, SEVERAL CHALLENGES STILL REMAIN. FOR INSTANCE, MAKING TRANSPARENCY VOLUNTARY IS A CHALLENGE SINCE IT DOES NOT NECESSARILY ENSURE FULL TRANSPARENCY. FURTHERMORE, A CHALLENGE IS THAT THERE IS NO ASSESSMENT OF THE OVERALL IMPACT OF IMPOSED SANCTIONS ON THE ECONOMY. ANOTHER CHALLENGE IS THAT MARKETS OF VARIOUS WEAPONS STILL REMAIN POORLY REGULATED.

## POSSIBLE SOLUTIONS AND POLICY OPTIONS:

- DEVELOP VOLUNTARY DEFENSE SPENDING TRANSPARENCY REPORTING SYSTEMS.
- ENCOURAGE ASSESSMENT OF ECONOMIC EFFECTS PRIOR TO IMPOSITION OF SANCTIONS.
- ENHANCE INTERNATIONAL SUPERVISION OF WEAPONS MARKETS.
- THE LINKAGE OF DISARMAMENT AND DEVELOPMENT POLICIES INTO ECONOMIC PLANNING AT NATIONAL LEVELS.
- ENCOURAGE CAPACITY-BUILDING FOR POST-CONFLICT ECONOMIC RECONSTRUCTION.

## GUIDING QUESTIONS FOR DELEGATES:

- HOW MIGHT GA2 BALANCE SOVEREIGNTY WITH ECONOMIC ACCOUNTABILITY?
- HOW MIGHT UNINTENDED CIVILIAN EFFECTS OF SANCTIONS BE MITIGATED?
- ARMS TRADE CONTROL TO SERVE SUSTAINABLE DEVELOPMENT:
- HOW MIGHT PRIVATE WEAPONS SECTORS FACILITATE GREATER TRANSPARENCY?



# AGENDA 1



## CONCLUSION:

THE ECONOMY OF WARFARE IS A SET OF HIGHLY NUANCED PROBLEMS AT THE INTERSECTION OF NATIONAL SECURITY, DEVELOPMENT, AND GLOBAL ECONOMIC MANAGEMENT. IT IS NOT FOR GA2 TO DEFINE NATIONAL MILITARY POLICIES BUT TO FACILITATE POLICIES TO AVOID DAMAGING SUSTAINABLE DEVELOPMENT THROUGH ECONOMIC WEAPONS FOR INTERNATIONAL STABILITY.

## REFERENCES/SOURCES :

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# AGENDA 2



## “ENDING THE TAX HAVEN ERA: BUILDING A FAIR AND TRANSPARENT GLOBAL FINANCIAL ARCHITECTURE.”

### OVERVIEW OF TOPIC 2:

COUNTRIES OR TERRITORIES THAT HAVE STRICT FINANCIAL SECRECY LAWS AND EXTREMELY LOW OR ZERO TAX RATES ARE KNOWN AS TAX HAVENS. THESE CHARACTERISTICS MAKE THEM APPEALING TO WEALTHY INDIVIDUALS AND MULTINATIONAL CORPORATIONS WHO WISH TO LOWER THE TAXES THEY MUST PAY IN THEIR HOME COUNTRIES. TAX HAVENS OFTEN ENABLE BUSINESSES AND INDIVIDUALS TO AVOID MAKING EQUITABLE CONTRIBUTIONS TO NATIONAL ECONOMIES, DESPITE THE FACT THAT THEY ARE FREQUENTLY PORTRAYED AS LEGITIMATE FINANCIAL INSTRUMENTS.

AS A RESULT, GOVERNMENTS EVERYWHERE LOSE A SUBSTANTIAL AMOUNT OF TAX REVENUE ANNUALLY. THE MONEY THAT WAS LOST COULD HAVE BEEN USED TO IMPROVE PUBLIC SERVICES LIKE SOCIAL WELFARE PROGRAMS, SCHOOLS, HEALTHCARE SYSTEMS, AND TRANSPORTATION INFRASTRUCTURE. DEVELOPING COUNTRIES ARE ESPECIALLY AFFECTED BECAUSE THEY PRIMARILY RELY ON TAX REVENUE TO FINANCE BASIC SERVICES AND ECONOMIC EXPANSION.

TECHNOLOGICAL DEVELOPMENT AND GLOBALIZATION HAVE INCREASED THE SEVERITY OF THIS PROBLEM. THESE DAYS, MONEY CAN TRAVEL ACROSS BORDERS PRACTICALLY INSTANTLY, AND DIGITAL COMPANIES CAN OPERATE IN NUMEROUS NATIONS WITHOUT HAVING A PHYSICAL PRESENCE. GOVERNMENTS FIND IT MUCH MORE DIFFICULT TO MONITOR REVENUE, DETERMINE THE TRUE LOCATIONS OF PROFITS, AND IMPLEMENT JUST TAX LAWS AS A RESULT. INDIVIDUAL NATIONS FIND IT DIFFICULT TO STOP TAX EVASION ON THEIR OWN WITHOUT INTERNATIONAL COOPERATION.

# AGENDA 2



## HISTORICAL CONTEXT AND KEY DEVELOPMENTS:

IN THE 20TH CENTURY, OFFSHORE FINANCIAL CENTERS STARTED TO EXPAND IN ORDER TO DRAW IN FOREIGN INVESTMENT AND STRENGTHEN LOCAL ECONOMIES. THESE FACILITIES FREQUENTLY OFFERED SECRECY, LITTLE REGULATION, AND LOW TAXES. THEY EVENTUALLY BECAME WELL-KNOWN IN THE INTERNATIONAL FINANCIAL SYSTEM AND AMASSED SUBSTANTIAL WEALTH.

THE PANAMA PAPERS AND RELATED INVESTIGATIONS INCREASED THE PRESSURE ON GOVERNMENTS AND INTERNATIONAL ORGANIZATIONS TO TAKE ACTION AFTER A SERIES OF DOCUMENT LEAKS ABOUT THE USE OF TAX HAVENS IN THE EARLY 2000S ATTRACTED INTERNATIONAL ATTENTION. THESE LEAKS REVEALED HOW WEALTHY INDIVIDUALS, CORPORATIONS, AND POLITICIANS WERE USING OFFSHORE ACCOUNTS TO CONCEAL INCOME, EVADE TAXES, AND OCCASIONALLY ENGAGE IN ILLEGAL ACTIVITIES.

THE ORGANIZATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT (OECD) STARTED THE BASE EROSION AND PROFIT SHIFTING (BEPS) PROGRAM IN REACTION TO MOUNTING WORRIES ABOUT TAX EVASION. THIS PROGRAM'S OBJECTIVE IS TO STOP MULTINATIONAL CORPORATIONS FROM SHIFTING THEIR PROFITS TO LOW-TAX COUNTRIES WHERE THEY DON'T ACTUALLY CONDUCT BUSINESS. AN IMPORTANT STEP TOWARD MORE TRANSPARENT AND EQUITABLE INTERNATIONAL TAX SYSTEMS WAS BEPS.

AT THE SAME TIME, A NUMBER OF COUNTRIES BEGAN TO CHANGE THEIR LEGAL SYSTEMS TO INCREASE FINANCIAL TRANSPARENCY, SUCH AS IMPLEMENTING POLICIES LIKE BENEFICIAL OWNERSHIP REGISTRIES TO UNCOVER THE ACTUAL HUMAN BEINGS BEHIND BUSINESSES AND TRUSTS. MORE RECENTLY, TALKS HAVE FOCUSED ON CREATING A GLOBAL MINIMUM CORPORATE TAX RATE TO ENSURE THAT MULTINATIONAL FIRMS CONTRIBUTE A FAIR SHARE OF TAXES TO THE COUNTRIES IN WHICH THEY DO BUSINESS.

# AGENDA 2



## CURRENT RELEVANCE:

TAX HAVENS STILL HAVE A SIGNIFICANT IMPACT ON THE WORLD ECONOMY TODAY. EVERY YEAR, ILLICIT FINANCIAL FLOWS, SUCH AS AGGRESSIVE TAX AVOIDANCE AND TAX EVASION, COST DEVELOPING NATIONS BILLIONS OF DOLLARS. THIS LOSS INCREASES RELIANCE ON FOREIGN AID, RESTRICTS DEVELOPMENT, AND EXACERBATES POVERTY.

VARIATIONS IN NATIONAL TAX SYSTEMS ARE FREQUENTLY EXPLOITED BY MULTINATIONAL CORPORATIONS. THEY LOWER THEIR OVERALL TAX BURDEN WHILE STILL GAINING ACCESS TO LABOR AND INFRASTRUCTURE IN HIGHER-TAX NATIONS BY MOVING PROFITS TO LOW-TAX JURISDICTIONS. AS A RESULT, LOCAL COMPANIES AND REGULAR PEOPLE ARE UNFAIRLY BURDENED WITH A GREATER PORTION OF THE TAX BURDEN.

THE INCREASING DISPARITY IN WEALTH AROUND THE WORLD IS ALSO A RESULT OF TAX HAVENS. WHILE LOWER-INCOME GROUPS ARE LEFT WITH FEWER PUBLIC RESOURCES, WEALTHY PEOPLE AND CORPORATIONS ARE ABLE TO SAFEGUARD THEIR ASSETS AND EVADE TAXES. ADDITIONALLY, BECAUSE COMPANIES CAN MAKE SIGNIFICANT PROFITS IN NATIONS WHERE THEY ARE NOT OFFICIALLY BASED, THE GROWTH OF DIGITAL BUSINESSES HAS REDUCED THE EFFECTIVENESS OF TRADITIONAL TAX SYSTEMS.

# AGENDA 2



## PREVIOUS ATTEMPTS TO RESOLVE THE ISSUE:

- **OECD BEPS INITIATIVE (2013):** WHICH WAS AIMED TO REDUCE TAX LOOPHOLES USED BY MULTINATIONAL CORPORATIONS.
- **AUTOMATIC EXCHANGE OF FINANCIAL INFORMATION (AEO):** ALLOWED TAX AUTHORITIES IN DIFFERENT COUNTRIES TO SHARE FINANCIAL DATA.
- **UN RESOLUTIONS ON ILLICIT FINANCIAL FLOWS:** WHICH FOCUSES ON HELPING DEVELOPING COUNTRIES IMPROVE TAX SYSTEMS AND ENFORCEMENT.
- **GLOBAL MINIMUM TAX PROPOSAL (2021):** AIMED TO CREATE A MINIMUM TAX RATE FOR LARGE CORPORATIONS WORLDWIDE.

## SUCCESSIONS:

- **MORE GLOBAL AWARENESS OF TAX AVOIDANCE AND FINANCIAL SECRECY.**
- **MORE COUNTRIES AGREEING TO SHARE FINANCIAL INFORMATION.**
- **SOME REDUCTION IN STRICT BANKING SECRECY IN OFFSHORE FINANCIAL CENTERS**

## CHALLENGES :

- **SOME COUNTRIES RELY HEAVILY ON TAX HAVEN MODELS FOR ECONOMIC GROWTH AND RESIST REFORMS.**
- **CORPORATIONS CONTINUE TO USE COMPLEX LEGAL STRUCTURES TO AVOID PAYING TAXES.**
- **DEVELOPING COUNTRIES OFTEN LACK THE TECHNOLOGY, EXPERTISE, AND RESOURCES NEEDED TO ENFORCE TAX LAWS.**
- **GLOBAL AGREEMENTS REQUIRE CONSENSUS, WHICH IS DIFFICULT TO ACHIEVE DUE TO CONFLICTING NATIONAL INTERESTS.**

# AGENDA 2



## LESSONS LEARNED

- INTERNATIONAL COOPERATION IS MORE EFFECTIVE THAN INDIVIDUAL NATIONAL EFFORTS.
- TRANSPARENCY ALONE ISN'T ENOUGH WITHOUT STRONG ENFORCEMENT MEASURES.
- DEVELOPING COUNTRIES SHOULD BE MORE INVOLVED IN GLOBAL FINANCIAL DECISION MAKING.

## POTENTIAL STRATEGIES:

- CREATING STRONGER SYSTEMS TO IDENTIFY THE REAL OWNERS OF COMPANIES.
- EXPANDING THE SHARING OF TAX INFORMATION BETWEEN COUNTRIES.
- PROVIDING FINANCIAL SUPPORT TO DEVELOPING COUNTRIES.
- ESTABLISHING A UN-LED SYSTEM FOR GLOBAL TAX COOPERATION.
- STRENGTHENING AND ENFORCING A GLOBAL MINIMUM CORPORATE TAX RATE.

## GUIDING QUESTIONS:

- HOW CAN TAX RULES BE FAIR WITHOUT HARMING SMALLER OR DEVELOPING COUNTRIES?
- WHAT ROLE SHOULD THE UNITED NATIONS PLAY COMPARED TO ORGANIZATIONS LIKE THE OECD OR IMF?
- HOW CAN DEVELOPING COUNTRIES GAIN MORE INFLUENCE IN GLOBAL TAX DISCUSSIONS?
- WHAT INCENTIVES COULD ENCOURAGE TAX HAVENS TO SUPPORT INTERNATIONAL REFORMS?

# AGENDA 2



## REFERENCES / SOURCES:

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