FINLAND TEDMUN2023

**Country: Finland
Committee:**ECOFIN **Topic:** InternationalCooperation in Combating Tax Evasion

Tax evasion has always been a hot topic not only in politics but history, regarding the difficulties that countries have to face to provide adequate balance in the community. It poses a significant challenge to the global economy, hindering sustainable development and undermining public trust in financial systems creating perceptions of unfairness. Moreover, high levels of tax evasion and aggressive tax avoidance in a country could abridge its essential revenues that help fund vital services likewise health support, childcare, substructure, and education.

Finland is one of the upcoming countries that comes to mind concerning the particular circumstance, not because of the law invasion, but the effort our country is putting on the table to resolve the issue. Finland recognizes the urgency and importance of international cooperation to combat tax evasion in the best way. Our country has by far the highest taxes in Europe with a total rate of 56.95%. Although that seems like a lot, it guarantees that the government has more services and perks such as supporting the ones having difficulties and much more vulnerable. Hence, the citizens' confidence in their government is still among the highest OECD (The Organization for Economic Cooperation and Development) countries. Furthermore, the average HDI in Finland is 0.940 ranking 11th in the world and considered a very high human development. Essentially meaning that the country in question provides a generally high standard of living, with decent opportunities to maintain a quality lifestyle.

Our country has a progressive tax system, which means that individuals with higher incomes pay a higher percentage of their income in taxes. The country's income tax rates range from 6.5% to 31.75%, depending on the individual's income level. Additionally, there is a value-added tax (VAT) of 24% on most goods and services. These taxes help fund Finland's social welfare programs, which are among the most comprehensive in the entire world. As a responsible and committed member of the international community, Finland believes that collaborative efforts, information sharing, and the implementation of robust measures are essential in addressing this issue.

 Resolving tax evasion is a complex issue that requires a multifaceted approach involving various stakeholders, including the government, tax authorities, businesses, and citizens. While some suggestions could be mentioned to address this specific flow, it is essential to imply that implementing these measures may require careful consideration, legislative changes, and continuous monitoring.

 First and the most straightforward proposal might be improving tax laws and regulations by continuously reviewing and updating tax laws to close loopholes and minimize opportunities for tax evasion. The legislation should be clear, comprehensive, and adaptable to evolving business models and emerging tax evasion schemes. Furthermore, this system needs continuous evaluation and improvement. Regularly assess the effectiveness and adapt strategies as needed.

Educating young brains would have a profound impact on the whole community. Thus, we should raise awareness about the negative consequences of tax evasion and the benefits of paying taxes. Teaching students their rights and responsibilities regarding taxation would be a brilliant opportunity for them to grow as qualified individuals.

International cooperation is integral for such occasions by collaborating with other countries and international organizations to exchange information and combat cross-border tax evasion. Strengthening international cooperation can help identify offshore tax evasion schemes and enable better enforcement actions.

Whilst we can include much more ideas to improve this issue precisely, we first have to consider every country’s point of views and their authorization.

All in all, tax evasion is a vital case that every country should tackle immediately as much as they can. Deeply concerned by the persistent problem of tax evasion, which undermines the stability and fairness of tax systems worldwide. Although Finland doesn’t have a specific problem about the topic, our country needs to enhance with the solutions that I’ve just mentioned like any other country and hope our action will inspire others to be more cautious in the near future.

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