

**Comittee: ECOFIN**

**Agenda: International Coopertion in Combating Tax Evasion**

**Position: Brazil**

**Delegate: Ömer Tugra Gürün**

Brazil , officially the Federative Republic of Brazil (Portuguese: República Federativa do Brasil), is the largest country in South America and in Latin America. Brazil is the world's fifth-largest country by area and the seventh most populous. Its capital is Brasília, and its most populous city is São Paulo. The federation is composed of the union of the 26 states and the Federal District. It is the only country in the Americas to have Portuguese as an official language. It is one of the most multicultural and ethnically diverse nations, due to Estimates from the National Union of National Treasury Attorneys between January 1 and November 23 of the year 2020 show that Brazil lost R$562 billion due to illicit practices relating to tax evasion (equivalent to 7.6% of the gross domestic productover a century of mass immigration from around the world, and the most populous Roman Catholic-majority country.

An illegal act of deliberately avoiding paying a true tax obligation is tax evasion. Those caught evading taxes face serious criminal charges and hefty fines. To unyieldingly neglect to pay charges is a government offense under the Interior Income.

If nations don't work together cooperatively, it will be very difficult to stop international tax evasion and abusive tax avoidance. The League of Nations, which committed to promoting the idea of a single, universal income tax in the 1920s, acknowledged promptly the need for collaboration for success. International cooperation to combat tax evasion and avoidance is a prominent theme in the Addis Ababa Action Agenda, accounting for a considerable portion of the deliberations. Commits Member States to ensuring that all businesses, including multinational corporations, pay taxes to the governments of the countries where economic activity occurs and value is produced.Encourages countries to collaborate to improve transparency and implement policies such as MNE reporting country-by-country to tax authorities where they operate; access to beneficial ownership information for competent authorities; and gradually progressing toward automatic exchange of tax information among tax authorities as appropriate, with assistance to developing countries, particularly LDCs, as needed.It is emphasized that efforts in international tax cooperation should be universal and take into consideration all of the various demands and    capacities of all countrie.Introduces ongoing efforts, such as the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes; considers OECD work on BEPS. The 22 pilot studies have shown IFFs can be estimated, and do so for the most part by reusing existing information, however there is a need to further develop information quality and foundation, abilities and assets. It should be thought about making a commitment to looking for and providing the resources necessary to build capacity to measure IFFs and report on SDG 16.4.1, particularly in developing nations. The ability to measure IFFs will allow for the prevention of IFFs and the recovery of stolen assets, maximizing the investment in capacity building.b. The United Nations Statistical Commission approved the pilots' methods, which provide a consistent and universal statistical measure that encompasses all IFFs. It ought to be viewed as utilizing the concurred strategies, devices and rules to report information on SDG marker 16.4.1 on unlawful monetary streams by all public measurable workplaces, global associations and different partners.c. The first step in identifying risks and threats posed by IFFs is to measure them. By commissioning additional work on illicit trade and supporting country-level IFF risk profiles to inform policy processes to curb IFFs, this work must continue and expand.nations and to illuminate strategy making in checking IFFs. The current concurred strategies by the UN Measurable Commission followed by the pilots in nations have shown the legitimacy and materialism of these techniques. The UNCTAD ASYCUDA includes a new module for mineral production and export as an example of an implementation tool. This module could be used to generate the necessary data on IFFs related to mineral extraction at the custom level. The second UNCTAD Illicit Trade Forum, which took place in Geneva on September 6 and7, 2022, highlighted the impacts of illicit trade on all SDGs. and was exacerbated by crises because it prevents governments from generating revenues through customs and taxes, crowds out legitimate economic activity, and erodes the progress that has already been made toward the Sustainable Development Goals. The extent to which artisanal and small-scale miners, illegal logging, and illegal, unreported, and unregulated fishing negatively affect the environment, human rights, health, education, gender equality, and social and economic dimensions have been demonstrated..74. The cross-border nature of IFFs necessitates enhanced international cooperation in relation to regional cooperation. In this sense, African nations must increase their participation in international tax reform, ensure that tax competition complies with AfCFTA protocols, and strive for more taxing rights. Positive signs are growing, for example, at the new Gathering of African Pastors of Finance25 which stressed the need to construct nations' ability in Africa, particularly "in charge strategy and organization, worldwide expense collaboration, countering tax evasion, debasement counteraction and related implementation measures, resource recuperation and return, and regular asset administration", and to this end, underlined the need "to fabricate the limit of African nations to handle the holes in institutional design, with the end goal of fostering their capacity to track, measure and report on the development of unlawful monetary streams under SDG 16.4.1, and to devise measures to check illegal monetary streams". In other international forums, such commitments must be mirrored.

Taxation in Brazil is complex, with over sixty forms of tax. Historically, tax rates were low and tax evasion and avoidance were widespread. The 1988 Constitution called for an enhanced role of the State in society, requiring increased tax revenue. In 1960, and again between 1998 and 2004, efforts were made to make the collection system more efficient. Estimates from the National Union of National Treasury Attorneys between January 1 and November 23 of the year 2020 show that Brazil lost R$562 billion due to illicit practices relating to tax evasion (equivalent to 7.6% of the gross domestic product).

As the delegation of Brazil, since tax evasion is dealing great harm to our countries, we believe that we have to impose sanctions, lower the loopholes and make heavier enforcements to fight against tax evasion. Under these circumstances all countries have the obligation of working together for tax evasions and tax avoidences to reduce or even to stop.