UNITED NATIONS DEVELOPMENT PROGRAMME

UNDP Tax for SDGs Initiative

TAX FOR SUSTAINABLE DEVELOPMENT GOALS INITIATIVE

ANNUAL REPORT 2024

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ACRONYMS AND ABBREVIATIONS

AGT	Angola Tax Administration
ATAF	African Tax Administration Forum
ATRN	African Tax Research Network
BURS	Botswana Unified Revenue Service
CEP	Country Engagement Plan
CIAT	American Center of Tax Administrations
DFL	Digital Forensic Lab
DIAN	Colombian National Tax and Customs Authority
DRM	Domestic Resource Mobilization
DTA	Double Tax Treaty
DTMM	Digital Transformation Maturity Model
eAR	Electronic Advance Ruling
e-Tariff	Electronic Tariff
ETA	Egyptian Tax Authority
FfD	Financing for Development Forum
FfD4	Fourth International Conference on Financing for Development Forum
FIRS	Federal Inland Revenue Service
GRA	Ghana Revenue Authority
HNWIs	High-Net-Worth Individuals
IFFs	Illicit Financial Flows
ILA	Investment License Agreement
IPU	Inter-Parliamentary Union
KRA	Kenya Revenue Authority
MoFA	Ministry of Foreign Affairs
MRA	Malawi Revenue Authority
NamRA	Namibia Revenue Authority
NTA	National Tax Authority
OECD	Organisation for Economic Co-operation and Development
RBA	Regional Bureau for Africa
RBAP	Regional Bureau for Asia and the Pacific
RBAS	Regional Bureau for the Arab States
RBEC	Regional Bureau for Europe and the Commonwealth of Independent States
RBLAC	Regional Bureau for Latin American and the Caribbean
RRA	Rwanda Revenue Authority
SDG	Sustainable Development Goal
SER	Self-Assessment Report
SRC	Seychelles Revenue Commission
STF	SDG Taxation Framework
TA	Tax Administration
TE	Tax Expenditure
TIWB	Tax Inspectors Without Borders
TRA	Tanzania Revenue Authority
UN	United Nations
UNDP	United Nations Development Programme

FOREWORD

Global economic uncertainty, rising inequality, and climate change have widened the sustainable development financing gap to $4 trillion annually. This gap isn't just a number—it represents millions of children without education, communities without healthcare, and countries unable to invest in resilient infrastructure. Amid these challenges, developing countries face a profound dilemma: how to finance essential services while managing growing debt burdens and shrinking fiscal space.

The answer lies in reimagining taxation not as isolated technical reforms, but as a transformative system that connects citizen contributions directly to development outcomes. This is precisely what the Tax for SDGs Initiative, launched in 2022 with support from Finland and Norway, has pioneered in its work across 25 countries.

We're witnessing how interconnected tax reforms are creating powerful ripple effects. Sri Lanka's first-ever taxpayer perception survey revealed that citizens are willing to pay taxes when they trust their contributions benefit society. This insight directly informed the National Tax Dialogue, where over 200 participants—government officials, private sector and civil society—collectively addressed how to strengthen this trust. The dialogue wasn't merely a conversation; it marked the beginning of a new relationship between taxpayers and their government, one built on transparency and shared purpose.

This same systems approach is visible in how our SDG Taxation Framework diagnostics in 16 countries are connecting previously siloed efforts. In Zimbabwe, findings led to a Sugar Tax on Sugar-Sweetened Beverages that not only raises $20 million for health services but demonstrates to citizens the direct link between tax policy and public health outcomes. In Kenya, training on taxing high-net-worth individuals emerged from recognizing that equitable taxation is inseparable from building public trust. These aren't isolated technical fixes—they're interconnected elements strengthening the social contract between citizens and state.

Perhaps the most powerful examples come from how digital innovation is reshaping entire tax ecosystems. Armenia's Digital Forensic Lab doesn't simply identify tax evasion—it serves as the catalyst for a data-driven approach to tax administration that improves compliance while building public confidence in the system's fairness. Similarly, Namibia's e-Tariff platform connects customs operations to broader economic goals, enabling trade while ensuring that all participants contribute fairly to public finances.

The Gender Dialogue in Istanbul with 180 policymakers revealed how tax systems that account for gender dimensions not only advance equality but also increase effectiveness by recognizing the different ways tax policies impact women and men. This insight is now woven into our approach across countries, connecting gender equality to broader fiscal reforms.

The power of these connections is becoming evident in the results: strengthened capacity among 374 officials who now see taxation through the lens of sustainable development. These outcomes point to taxation's role not just as a revenue tool but as the enabler of sustainable development—the foundation upon which countries can finance their priorities while strengthening governance and accountability.

As we look toward the Fourth International Conference on Financing for Development in Seville in 2025, we have an opportunity to elevate these systems approach globally. The Addis Ababa Action Agenda recognized taxation's importance, but we must now emphasize how integrated tax reforms can renew the social contract between governments and citizens. This means strengthening international tax cooperation, addressing illicit financial flows that drain resources from developing economies, and ensuring tax policies align with broader development goals.

The story of the Tax for SDGs Initiative is ultimately about transformation—moving from isolated technical interventions to connected reforms that address taxation's role in financing sustainable development, reducing inequality, and building the governance systems that enable progress. This holistic approach offers the most promising path forward as we work together to close the financing gap and create the future we want.

Achim Steiner

Administrator
United Nations Development Programme (UNDP)

EXECUTIVE SUMMARY

Governments around the world are making progress in mobilizing domestic resources and aligning financial flows with the Sustainable Development Goals (SDGs). Tax reforms, private sector engagement, and better alignment of international support with national priorities have helped generate additional resources. Yet, major challenges persist. The global financial system continues to fall short in delivering the long-term financing needed to address complex and evolving issues such as climate change, gender inequality, and economic instability. Addressing these challenges requires reforming the international financial architecture and developing new, innovative approaches to financing.

The UNDP Tax for SDGs Initiative plays a critical role in closing these gaps. While many countries made progress in the early 2000s, progress has slowed. Stagnant tax revenues, limited reforms, and capacity constraints remain widespread. At the same time, many tax systems overlook the impacts of gender and climate, and public spending often fails to reflect SDG priorities. Strengthening tax systems, advancing progressive tax policies, and increasing budget transparency are essential steps towards more equitable and sustainable development. The Initiative supports countries in building stronger fiscal foundations and a more accountable relationship between governments and citizens.

In 2024, the Initiative expanded its reach and deepened its impact. With country engagement plans finalized in Angola and Botswana, it now provides full support to 25 countries. A further 5 countries are self-funding their collaboration with the Initiative to further improve their tax systems. This report outlines key milestones, highlights results, and shows how the Tax for SDGs Initiative is contributing to the achievement of the 2030 Agenda.

Strengthening tax administrations

The Tax for SDGs Initiative has focused on strengthening national tax administrations to combat tax avoidance, evasion, and illicit financial flows. A central component of this effort is the Tax Inspectors Without Borders (TIWB) Initiative, a joint UNDP-OECD programme. In 2024, TIWB expanded significantly with the launch of 25 new programmes, including six dedicated to tax and criminal investigation. Since its inception, TIWB has supported over 70 jurisdictions, leading to improved tax compliance and generating billions in additional revenue.

Beyond capacity-building, the Tax for SDGs Initiative has driven digital progress in tax administration. Notable achievements in 2024 include the establishment of Armenia's first Digital Forensic Lab, the development of an e-Tariff platform in Namibia, and the continued digitalization of tax forms in Lebanon. Additionally, programmes in Togo and Seychelles have modernized tax operations, enhancing efficiency and promoting greater equity in tax systems globally. The project leveraged South-South cooperation to enhance tax administration digitalization through South-South capacity-building exchanges and inter-country partnerships. This was evident in Uganda's support to Botswana, Kenya's support to Namibia, and Eswatini's collaboration with Tanzania and Rwanda. These engagements have fostered direct connections between tax administrations, enabling continued exchanges beyond UNDP's involvement.

Aligning tax policies with the SDGs

The Initiative has also been instrumental in aligning tax and fiscal policies with the Sustainable Development Goals through the SDG Taxation Framework (STF). Launched in November 2023, the STF helps governments optimize their tax systems to achieve the SDGs, by providing diagnostic assessments and tailored strategies. In 2024, STF diagnostics were conducted in 16 new countries, with Djibouti, Sri Lanka, Tanzania, and Uzbekistan advancing to the second phase. These efforts strengthened the capacities of 374 officials and fostered collaboration among 123 tax authorities, ministries and public institutions. As a result, policy changes have been implemented, such as higher taxes on harmful products, gender-responsive policies, and progressive taxation measures that contribute to sustainable development.

Incorporating developing country perspectives in global tax discussions

The Tax for SDGs Initiative made important contributions to ensuring that the perspectives of developing countries are included in global and regional tax discussions. The Initiative has been actively engaged in UN platforms and other international forums, facilitating knowledge exchange and advocating for a more integrated approach to public finance, combining taxation and budgeting to support sustainable development.

The Initiative provided technical advisory support to Egypt during its leadership of the UN Ad Hoc Committee to Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation. Additionally, key events were organized during the Financing for Development (FfD) Forum in New York and the FfD4 Preparatory Committee session, where experts discussed the role of taxation in reducing inequality and advancing SDG progress. The first UNDP Global Dialogue on Public Finance and Tax for Gender Equality in Istanbul and the SDG Finance Academy in Amman further emphasized the importance of gender-responsive fiscal reforms and capacity-building for financing the SDGs. These activities reinforced the inclusion of developing country perspectives in shaping global tax discussions.

Expanding partnerships for greater impact

The UNDP Tax for SDGs Initiative also strengthened its collaborations in 2024, forging new partnerships to enhance domestic resource mobilization and foster sustainable development. Working with the African Tax Administration Forum (ATAF), the EU Tax Observatory, and the Federal Public Service of Belgium, the Initiative supported efforts to advance tax progressivity and improve tax systems in developing countries. Engagement with the Inter-Parliamentary Union (IPU) emphasized the crucial role of parliamentary oversight in driving tax reforms and ensuring alignment with development goals.

Further collaboration with the International Monetary Fund, the Organisation for Economic Co-operation and Development, United Nations Department of Economic and Social Affairs, and the World Bank has paved the way for the Dialogue on Public Finance and the SDGs, scheduled for January 2025. These partnerships are key to advancing an integrated approach to public finance, ensuring that global tax discussions address the specific needs of developing countries.

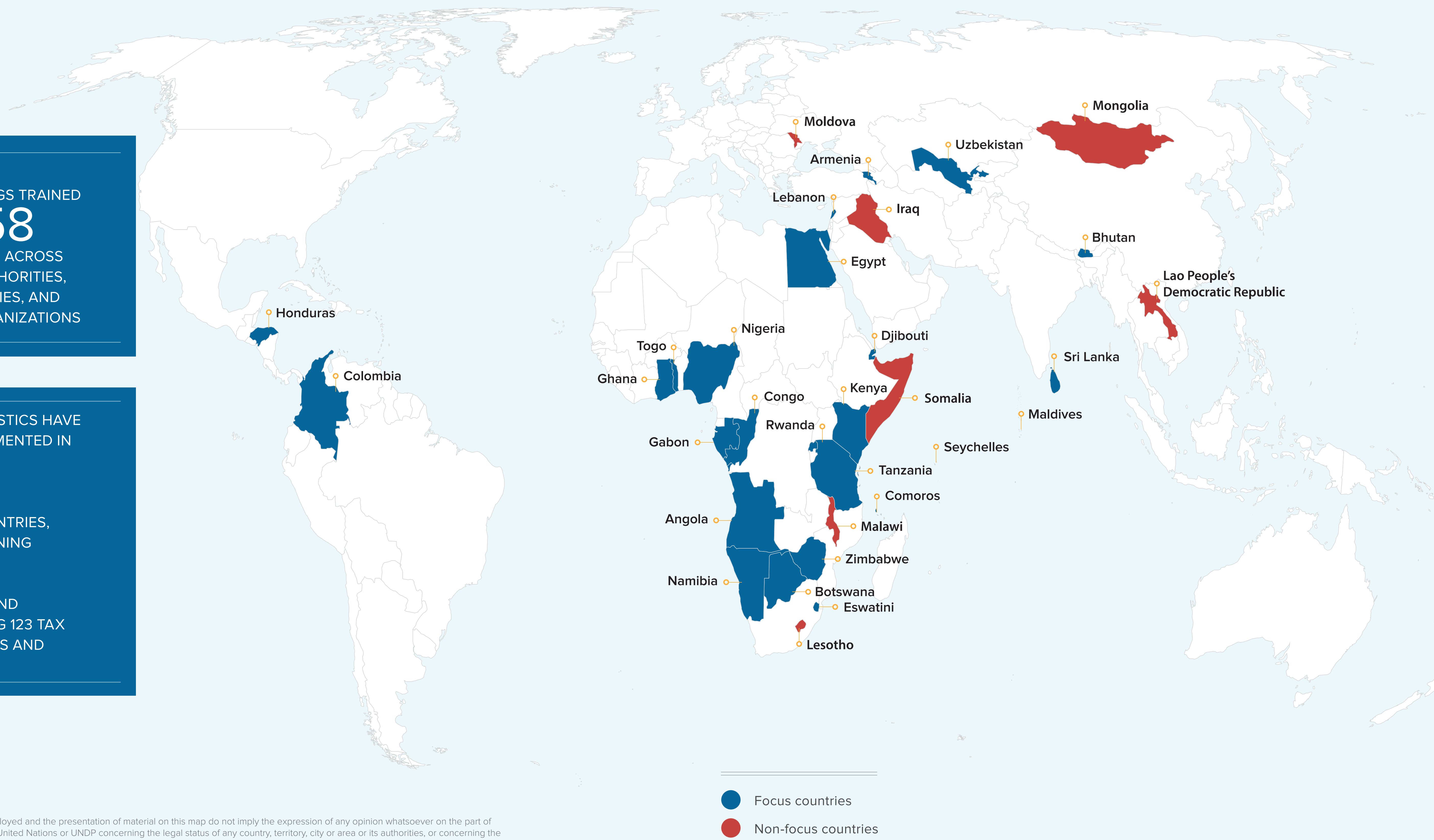
As global fiscal challenges continue to grow, the need to strengthen domestic resource mobilization has become even more pressing. The UNDP Tax for SDGs Initiative remains committed to supporting countries in building resilient and sustainable tax systems, which are essential for achieving the SDGs. Through coordinated efforts and strategic partnerships, the Initiative is helping to strengthen the capacity of governments to mobilize domestic resources, address fiscal challenges, and promote transparency and accountability.

Looking ahead, the focus will remain on fostering international collaboration, advancing digital solutions in tax administration, and promoting evidence-based fiscal policies. These efforts are key to ensuring that public finance systems effectively contribute to sustainable development and help countries generate the resources needed to address their most pressing challenges. In this context, the Fourth International Conference on Financing for Development (FfD4), to be held in Seville from 30 June to 3 July, provides a crucial opportunity to reform the global financial architecture. The conference serves as a unique platform where leaders from governments, international and regional organizations, and the financial sector come together to discuss innovative solutions for financing sustainable development. By supporting the reform of international financial systems and strengthening domestic resource mobilization, FfD4 plays a central role in ensuring that financing for the SDGs remains inclusive, equitable, and effective.

COUNTRIES SUPPORTED BY TAX FOR SDGS

IN 2024,
TAX FOR SDGS TRAINED
2,858
INDIVIDUALS ACROSS
123 TAX AUTHORITIES,
KEY MINISTRIES, AND
OTHER ORGANIZATIONS

STF DIAGNOSTICS HAVE
BEEN IMPLEMENTED IN
ALL
25
FOCUS COUNTRIES,
STRENGTHENING
374
OFFICIALS AND
CONNECTING 123 TAX
INSTITUTIONS AND
MINISTRIES



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TIMELINE

HIGHLIGHTING MAJOR ACHIEVEMENTS IN 2024

JANUARY

Egypt

The Tax for SDG Initiative hosted a capacity-building workshop in Egypt, with the participation of the Ministry of Finance, focusing on the implementation of a carbon tax, and the possible tax implications from carbon credit trading. The workshop was attended by Mr. Ramy Muhammad, Deputy Minister of Finance and key members of the Ministry of Finance.

Workshop in Egypt with the Ministry of Finance and UNDP, January 2024.
Photo: UNDP Egypt

FEBRUARY

Global Dialogue on Public Finance and Tax for Gender Equality

Group Pictures of the Global Dialogue on Public Finance and Tax for Gender Equality, February 2024.

The Tax for SDG Initiative in partnership with UNDP Gender Team organized a Global Dialogue on Public Finance and Tax for Gender Equality and convened over 180 policymakers in Istanbul to explore fiscal reforms promoting gender equality. The primary aim was to raise awareness and foster a deeper understanding of the critical role of public finance and taxation in achieving gender equality, while collaboratively exploring opportunities for implementing inclusive fiscal reforms to advance this goal. Participants discussed the interplay between public finance and gender, and shared strategies for implementing equitable fiscal policies.

MARCH

Workshop in Uzbekistan with the Ministry of Finance, Ministry of Health and UNDP, March 2024.
Photo: UNDP Uzbekistan

Uzbekistan

APRIL

Financing for Development Forum

On the sidelines of the 2024 ECOSOC Financing for Development Forum, Tax for SDGs, in partnership with the Governments of Norway and Finland, organized a side event on "Public Finance and Taxation for Reducing Inequality and Achieving the SDGs." The event explored synergies between tax policies, national budgets, expenditure strategies, and debt management to accelerate progress toward the SDGs, with a strong emphasis on transparency, accountability, and public participation.

Launch of the Tax for SDGs 2023 Annual Report on the Margins of the 2024 ECOSOC Financing for Development Forum
Photo: UNDP Tax for SDGs

MAY

Honduras

The Initiative provided training on tax to officials, and helped them conduct a self- assessment of Honduras' tax policy using the SDG Taxation Framework Diagnostics. This covered SDGs related to gender, governance and institutions, and domestic revenue mobilization. Forty-one officials participated in the Tax for SDGs course. This activity was actively followed by the media with more than 7 national media[1] networks covering it.

STF (Diagnostics) Mission in Honduras, May 2024.
Photo: UNDP Honduras.

1. Honduario.com, "PNUD y Gobierno buscan alinear las políticas tributarias y fiscales en Honduras", 24 May 2024
2. Proceso Digital, "PNUD y dependencias del Estado buscan alinear las políticas tributarias y fiscales con los Objetivos de Desarrollo Sostenible", 24 May 2024
3. Quien Opina, "Políticas tributarias y fiscales objetivos de desarrollo sostenible", 24 May 2024
4. La Tribuna, "Buscan eficientar las políticas tributarias y fiscales orientadas al desarrollo sostenible", 24 May 2024
5. Radioamerica, "Buscan alinear las políticas tributarias y fiscales con los Objetivos de Desarrollo Sostenible", 24 May 2024
6. Tiempo, "Buscan alinear políticas tributarias y fiscales con los Objetivos de Desarrollo Sostenible", 24 May 2024
7. Poder Popular, "Las políticas tributarias y fiscales con los Objetivos de Desarrollo Sostenible", 24 May 2024

Sri Lanka

The Tax for SDGs Initiative hosted the first National Tax Dialogue in Colombo, bringing together over 200 participants, including government officials, tax experts, and civil society representatives. Key speakers included the State Minister of Finance and UNDP Resident Representative, Azusa Kubota. Discussions focused on tax morale and taxpayer perceptions, culminating in the launch of the nation's first taxpayer perception survey.

National Dialogue on Tax and SDGs in Sri Lanka, June 2024.
Photo: UNDP Sri Lanka

JUNE

Uzbekistan

The Tax for SDGs Initiative conducted an advanced-level module in Uzbekistan to strengthen the capacity of tax administrators and policymakers to align tax policy with the Sustainable Development Goals (SDGs). The training brought together 25 participants from key institutions, including the Ministry of Economy and Finance, the State Tax Committee, and the Institute of Fiscal Studies. The sessions addressed challenges in domestic resource mobilization (DRM), illicit financial flows, and tax policy formulation. The training's participatory approach enhanced understanding of key taxation issues and provided practical strategies, culminating in strengthened institutional capacity to drive tax reforms in support of SDG financing in Uzbekistan.

National Dialogue on Tax and SDGs in Sri Lanka, June 2024.
Photo: UNDP Sri Lanka

Celebrating the Launch of the DFL in Armenia, July 2024.
Photo: UNDP Armenia

Armenia

Tax for SDGs launched the first UNDP-supported Digital Forensic Lab (DFL), enabling the ASRC to use technology to identify and investigate cases of tax avoidance and evasion. From automatic cross-checking of data from multiple sources to the use of more advanced technologies, a DFL improves the effectiveness of tax administration by using forensic hardware and software to capture, extract, analyze, and report tax-relevant data, resulting in significant additional revenue collection.

JULY **AUGUST**

Republic of Congo

Tax for SDGs hosted the first Integrated Public Finance for SDGs Workshop, bringing together 54 revenue and budget directors to discuss integrated approaches to taxation, expenditure, and borrowing. The event highlighted best practices in the region, and the importance of budget tagging and coding to enhance transparency and accountability in public finance management. It also highlighted the intersection between tax and climate change, highlighting how tax and budgetary reforms could help the country achieve more climate resilient solutions through emissions mitigation. The workshop strengthened the capacity of the Ministry of Finance to align tax and expenditure policies with the SDGs, and to develop actionable reform proposals.

Workshop on Integrated Public Finance for the SDGs with several state organizations in the Republic of Congo, October 2024.
Photo: UNDP in the Republic of Congo.

SEPTEMBER **OCTOBER** **NOVEMBER**

Workshop in Kenya conducted by UNDP and the EU Tax Observatory, September 2024.
Photo: UNDP Kenya.

Kenya

UNDP partnered with the Kenya Revenue Authority (KRA) to conduct a three-day capacity-building workshop for tax administrators from the Premier Tax Office in identifying wealth management and tax avoidance strategies by high-net-worth individuals (HNWIs). Key KRA leaders, including Commissioner Alex Mwangi, KRA Commissioner for Strategy, Innovation & Risk Management, and Michael Mwaura, Chief Manager of the Premier Tax Office in Domestic Taxes, participated in the workshop. UNDP and the EU Tax Observatory facilitated the workshop.

Namibia

UNDP, together with the World Customs Organization, the European Union, His Majesty Revenue and Customs, and the Namibia Revenue Authority, has introduced two digital systems in Namibia: Electronic Advance Ruling (eAR) and Electronic Tariff (e-Tariff). These systems will improve trade efficiency, ensure compliance, and foster transparency.

Celebrating the Launch of the eAR Platform in Namibia, November 2024.
Photo: UNDP Namibia.

Tanzania

The Tax for SDG Initiative hosted a capacity-building workshop in Tanzania, with the participation of the Ministry of Finance, the Executive Office of the President, and the Tanzania Revenue Authority. The workshop focused on policy considerations for the design and implementation of a carbon tax, as well as the tax implications of the use of other climate instruments, such as debt instruments and the voluntary market of carbon credit training.

Workshop in Tanzania with the Ministry of Finance, the Executive Office of the President, the Tanzania Revenue Authority and UNDP, December 2024.
Photo: UNDP Tanzania

DECEMBER

TAX FOR SDGS INITIATIVE ACHIEVEMENTS IN 2024

OUTPUT 1

NATIONAL TAX ADMINISTRATIONS AND OTHER RELEVANT AGENCIES HAVE STRENGTHENED THEIR CAPACITIES TO TACKLE TAX AVOIDANCE, TAX EVASION AND ILLICIT FINANCIAL FLOWS

In 2024, the Tax Inspectors Without Borders (TIWB) Initiative made significant progress in building the capacities of revenue administrations worldwide. Throughout the year, the programme launched 25 new programmes, including six on tax and criminal investigation, reflecting the increasing demand for the Initiative's work in this area. Since its inception, TIWB has successfully launched over 150 programmes across 70 jurisdictions, covering all regions across Africa, Asia and the Pacific, Arab States, Europe and the CIS, and Latin America and the Caribbean. The contributions of TIWB have been substantial, with 2.4 billion in additional tax revenue collected and 6.39 billion assessed since the program began.

Progress has also been made in supporting tax administrations to institutionalize digital solutions. In 2024, notable achievements include the launch of the first Digital Forensic Lab in Armenia with support from UNDP, and the creation of an e-Tariff platform in Namibia, which provides a real-time database of tariff classifications, duty rates, and trade agreements. In Lebanon, the digitalization of tax forms continued, with an additional eight income tax forms digitalized. In Togo, UNDP supported the recruitment of a consultant and trainings that led to the development of various digitalization applications, enhancing operations across multiple platforms. In Seychelles, the development of a compliance risk management framework and an audit risk scoring model were completed in May 2024, and a data governance framework and strategy were developed and delivered to the SRC by August 2024.

OUTPUT 2

GOVERNMENTS ARE INCREASINGLY ALIGNING TAX AND FISCAL POLICIES WITH THE SDGS. THIS OUTPUT INVOLVES DEVELOPING SDG TAXATION FRAMEWORKS (STF), SUPPORTING GOVERNMENTS IN ADOPTING EVIDENCE-BASED FISCAL POLICIES TO ACHIEVE THE SDGS AND RAISING AWARENESS AROUND TAXATION ISSUES

Governments, recognizing the need to align their tax systems with the SDGs, are actively requesting the support of UNDP's SDG Taxation Framework. Through this initiative, countries are supported to understand and self-assess the linkages between their existing tax policies and the SDGs. They begin by completing a self-assessment report (SER), which provides insights and recommendations on how to better align their tax systems with the SDGs. Based on the SER results and national priorities, a tailored country support plan is developed to implement the agreed areas.

In 2024, STF diagnostics were conducted in 16 new countries to assess tax policies against SDG targets, reflecting the growing demand. These diagnostics aimed to identify targeted areas for support and provide tailored, country-specific guidance. Four countries—Djibouti, Sri Lanka, Tanzania, and Uzbekistan—entered a second phase with expanded diagnostics on additional SDGs. This exponential growth was facilitated by extensive outreach: in April and May, seven webinars were held on STF and different thematic areas (health, tax for SDGs course, tax expenditures , digitalization, energy, tax transparency). These were attended by 330 participants.

These comprehensive efforts have significantly strengthened the capacity of 374 officials to leverage taxation and understand the linkages between tax and the SDGs. The STF Diagnostics have facilitated the formation of partnerships between 123 tax authorities, key ministries, and other organizations. This collaboration has promoted extensive knowledge sharing and the adoption of best practices in tax policy reforms aligned with the SDGs in a more holistic manner.

As a result of STF diagnostics, several impactful tax policy changes have been implemented. These include higher taxes on harmful products like sugar-sweetened beverages, the introduction of gender-responsive policies, tax gap analysis, progressive capital income taxation, and carbon tax legislation. Additionally, these diagnostics have enhanced the understanding of gender equality in taxation. Further details on these initiatives can be found in the regional highlights below.

A new and innovative toolkit for assessing the alignment of tax expenditures (TE) with SDGs has been launched, it provides an indication of the potential effectiveness of the TEs with their respective policy goals, as well as the potential externalities (social and environmental) that these TEs could trigger. This toolkit aims to the governments' TE evaluation strategies, for example, by identifying which TEs should be prioritized for more thorough evaluation. This toolkit will help address the areas of support identified by the STF Diagnostics. Pilots for using this toolkit have been initiated in two countries (Colombia and Togo).

3

OUTPUT 3

EVIDENCE AND PERSPECTIVES FROM AFRICAN AND OTHER DEVELOPING COUNTRIES INCORPORATED INTO REGIONAL AND INTERNATIONAL DISCUSSIONS ON TAXATION

Tax for SDGs continued to leverage UN platforms to strengthen the linkages between taxation and development outcomes, facilitate knowledge sharing, and, beginning in 2024, advance a new integrated approach to public finance that incorporates both taxation and budgeting for sustainable development.

At the UN, the Initiative provided technical advisory support to the Chair of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation. This also included the development of a working paper on historical approaches to UN framework conventions.

Tax for SDGs has been actively engaged in the Financing for Development (FfD) process. In April, it organized an event on "Public Finance and Taxation for Reducing Inequality and Achieving the SDGs," a side event of the FfD Forum in New York. The discussion emphasized the role of taxation, budgeting, and expenditure management in tackling inequality, managing debt, and accelerating SDG progress, with insights from Brazil, Kenya, and Zimbabwe. During the second Preparatory Committee session for the Fourth International Conference on Financing for Development (FfD4) outcome document in December, the Tax for SDGs Initiative hosted an event on "Enhancing Fiscal Policy Coherence: Data, Statistical Frameworks, and Institutional Collaborations". The session showcased Colombia's experience in using data and statistics to strengthen the impact of public finance on development and building trust between citizens and government.

The Elements Paper was prepared based on close to 300 inputs from Member States, UN entities, international financial institutions, civil society, the private sector, academia, and other stakeholders, following the co-facilitators' call for inputs on 26 July 2024. As part of the UNDP, Tax for SDGs provided recommendations that were included in the Elements Paper for the Outcome Document of the Fourth International Conference on Financing for Development.

Within the UN system, the Initiative also contributed to broader global discussions on taxation. The first UNDP Global Dialogue on Public Finance and Tax for Gender Equality, held in Istanbul in February 2024, convened over 150 representatives from Ministries of Finance, national tax administrations, civil society, academia, thought leaders and partners from around 40 countries to discuss gender-responsive fiscal policy reforms and country-specific implementation strategies. The Initiative also contributed to the SDG Finance Academy in Amman, which aimed to build the capacity of national partners and UNDP country offices on financing for the SDGs.

Beyond the UN processes, Tax for SDGs engaged with key international and regional tax forums. The 2024 TIWB Stakeholder Workshop brought together tax administrations, experts, and development partners to deliberate on the potential expansion of TIWB's scope into new areas, reflect on TIWB's impact within the broader context of international tax capacity-building and explore opportunities for collaboration through regional and international partnerships. It also contributed to the annual meeting of the African Tax Administration Forum (ATAF) in Rwanda, where discussions focused on the future of tax systems, digitalization, gender equality, and international cooperation, among other topics.

Through these engagements, Tax for SDGs has reinforced the inclusion of developing country perspectives in shaping global and regional tax discussions, while promoting a more integrated approach to taxation and public finance for sustainable development.

REGIONAL HIGHLIGHTS

1. AFRICA

The Tax for SDGs Initiative has made significant progress across Africa, enhancing the capacities of over 1,600 tax administrators in sub-Saharan Africa through training, South-South cooperation, and peer exchanges. Key milestones included the completion of STF assessments in multiple countries, the signing of new Country Engagement Plans (CEPs) in Angola and Botswana, and the expansion of the Initiative to Lesotho and Malawi with the support of UNDP country offices.

1.1 ANGOLA

Angola became the 25th country to implement the Initiative by signing its CEP on 5 March 2024, and recruiting a National Coordinator to oversee its implementation in September 2024. A capacity-building workshop on cross-border taxation and aligning tax policies with the SDGs enhanced the skills of 55 officers from the Angola Tax Administration (AGT). This workshop conducted in partnership with UNDP and the South Center, marked a key milestone. The Tax for SDGs Fundamental Course was also taught during this phase, providing participants with a solid foundation on the role of taxation in achieving the SDGs. The second phase of capacity-building focused on the STF assessment, addressing SDG 3 (Good Health and Well-Being), SDG 5 (Gender Equality), and SDG 17 (Partnerships for the Goals), emphasizing the importance of equitable tax systems in achieving development goals. Based on the technical assistance provided, the AGT is evaluating recommendations and aligning priorities with its 2025–2029 strategic tax reform plan. Notably, draft amendments to strengthen transfer pricing regulations have been submitted and are awaiting parliamentary ratification, reflecting the impact of the Initiative.

STF Launch in Angola, September 2024.
Photo: UNDP Angola

> **"As Ambassador of Norway to Angola, I am proud to support the Tax for SDGs Initiative. Strengthening Angola's tax system is key to financing sustainable development, fostering inclusive growth, and ensuring a prosperous future for all Angolans."**
>
> **H.E. Mr. Bjørnar Dahl Hotvedt**
> The Ambassador of Norway in Angola

1.2 BOTSWANA

The signing of Botswana's CEP on 28 March 2024, marked the beginning of its implementation, supported by the recruitment of a National Coordinator in May 2024. Since then, more than 70 officers from the Botswana Unified Revenue Service (BURS) have participated in capacity-building initiatives focused on digitalization and sectoral analysis. As a precursor to the STF assessment, the Tax for SDGs Fundamental Course provided participants with foundational knowledge on the role of taxation in achieving the Sustainable Development Goals. The STF assessment evaluated the BURS's taxation efforts and their alignment with SDGs 4 (Quality Education), 5 (Gender Equality), 7 (Affordable and Clean Energy), 8 (Decent Work and Economic Growth), 16 (Peace, Justice, and Strong Institutions), and 17 (Partnerships for the Goals). A draft support plan is currently under review.

Botswana also co-hosted the African Tax Research Network (ATRN) conference, a flagship event organized by ATAF to promote evidence-based policymaking. UNDP contributed a theme paper and led the "Botswana National Dialogue," presenting recommendations to align fiscal policies with the SDGs. Responding to a government request, the project identified gaps in the digitalization process, particularly in implementing an e-billing system and advancing the digitalization roadmap. Additional technical support was provided for tax expenditure reporting and analysis.

African Tax Research Network conference in Botswana, September 2024.
Photo: UNDP Botswana

1.3 COMOROS

In Comoros, technical support on transfer pricing complemented a TIWB programme on transfer pricing, launched in May. The technical support aimed at enhancing the national tax administration's capacity to identify base erosion and profit shifting risks. Over 30 staff members benefited from this capacity enhancement. The capacity-building also included review and recommendations to improve the General Tax Code on transfer pricing, culminating in the adoption of a new transfer pricing legislation by the President, H.E. Azali Assoumani, in September 2024.

Tax for SDGs has also addressed tax and gender issues, and in December assessed the alignment of tax policies with SDG 5 (Gender Equality) using the STF tool. The STF assessment also included assessment in SDG17 (Partnerships for the Goals). Additionally, the Initiative is planning to launch a private-public dialogue forum on taxation.

Celebration of the New Transfer Pricing Legislation in Comoros, September 2024.
Photo: UNDP Comoros.

1.4 ESWATINI

Over 72 administrators from the Eswatini Revenue Service (ERS), government ministries, and parliament enhanced their capacity in areas such as cross-border tax crime investigations, tackling illicit financial flows (IFFs), improving tax audits, data analysis, risk management, and taxpayer services. Among them, 11 parliamentarians were trained in tax expenditures oversight and their alignment with the SDGs.

In May, Tax for SDGs experts conducted analytical work on the impact of tax policies in Eswatini, focusing on SDGs 5 (Gender Equality), 9 (Industry, Innovation, and Infrastructure), 16 (Peace, Justice, and Strong Institutions), and 17 (Partnerships for the Goals) through the STF. Key recommendations supported evidence-based policy alignment for inclusive and sustainable development. Notable tax reforms included the introduction of a digital services tax, in line with international taxation commitments, and the deployment of an electronic invoicing system. The project is also assisting Eswatini Revenue Service in expanding and aligning its digitalization strategy, achieving "TA 3.0."

1.5 GABON

In Gabon, the Tax for SDGs Initiative has prioritized tax policy reforms aligned with the SDGs, as well as capacity-building efforts linking taxation and the SDGs. Work is underway to conduct a cost-effectiveness review of tax expenditures. The Initiative explored regional best practices in e-commerce taxation, with initial contact made with South Africa.

The Initiative helped develop five green taxation proposals for the Parliament, including levies on polluting products, high-emission vehicles, and an eco-tax on plastic waste. These proposals aim to incorporate green taxation into Gabon's finance law in the short term, while developing a clear strategy to promote green taxation. Additionally, the Initiative supported the digitalization of Gabon's tax administration through the review and subsequent popularization of the Digitax Initiative, an electronic tax payment platform launched in April 2024.

1.6 GHANA

Over 400 front line tax administrators in Ghana acquired essential tax administration skills with the basic Tax for SDGs course serving as a foundational course for each one of the participants. Significant attention was also directed towards gender-related initiatives. Ghana Revenue Authority (GRA) officials participated in the Gender Seal Workshop in Nigeria, which introduced gender-responsive tax policies and emphasized gender equality in tax administration. Subsequently, research on gender-responsive taxation was conducted to analyze the fiscal policy landscape.

Capacity-building efforts focused on the intersection of taxation and the SDGs, culminating in an STF assessment in April. The assessment evaluated the alignment of tax policy with SDGs 2 (Zero Hunger), 3 (Good Health and Well-Being), 4 (Quality Education), 9 (Industry, Innovation, and Infrastructure), and 17 (Partnerships for the Goals). The findings were validated, and an action plan was developed to enhance alignment with sustainable development priorities.

STF (Diagnostics) Mission in Ghana, April 2024.
Photo: UNDP Ghana

1.7 KENYA

The Kenya Revenue Authority's (KRA) strategic focus on enhancing evidence-based tax policymaking led to several key advancements. Capacity-building in data analytics was a highlight, with six senior KRA staff receiving specialized training.

In September, 16 KRA officials were trained in strategies for taxing high-net-worth individuals (HNWIs). This training resulted in the adoption of a robust methodology to identify HNWIs, a critical step in combating tax evasion and broadening Kenya's tax base. In October, an STF assessment was conducted, focusing on SDGs 5 (Gender Equality), 9 (Industry, Innovation, and Infrastructure), 10 (Reduced Inequalities), and 17 (Partnerships for the Goals). This assessment aimed to better align Kenya's tax policies with its sustainable development agenda. Kenya was also selected to participate in the Equanomics project, a UNDP initiative integrating gender considerations into tax policy to promote equitable and inclusive economic development. The Equanomics project builds on the ongoing work of Tax for SDGs in Kenya including the completed STF diagnostic on SDG 5.

"The data analytics II training was one of its kind. The hands-on experience, group work with delegates from different countries, and conducive learning environment offered me a lifetime opportunity to gain skills. These skills will contribute to achieving the core objectives of my organization. My gratitude goes to UNDP, ATAF and KRA for partnering to offer this opportunity to me."

Mr. Polycap Lubeka
Data Analyst, Kenya Revenue Authority

1.8 NAMIBIA

In Namibia, following the appointment of a national coordinator in May 2024, more than 140 officers from the Namibia Revenue Authority (NamRA), the Ministry of Mines, and the Ministry of Finance reported enhanced capacity in digitalization, taxation of extractive industries, cross-border tax recovery, specialized audits, and understanding the intersection of tax policy and the SDGs. The project used the STF to assess Namibia's tax policies with a focus on SDGs 7 (Affordable and Clean Energy), 10 (Reduced Inequalities), 16 (Peace, Justice, and Strong Institutions), and 17 (Partnerships for the Goals). Findings and recommendations are now being translated into actionable support plans to align fiscal policies with these global targets.

NamRA and the Central Bank of Namibia also received support to integrate data governance systems and enhance the Trade Verification System to combat illicit financial flows. Partnerships with UNDP, the World Customs Organization, the European Union, His Majesty Revenue Customs, and Namibia Revenue Authority led to the launch of the Electronic Advance Ruling (eAR) and Electronic Tariff (e-Tariff) systems, enhancing domestic resource mobilization and trade efficiency by reducing costs, ensuring compliance, and promoting transparency. Additional funding from the UNDP country office supported these initiatives. The year ended with technical assistance to the Ministry of Finance, emphasizing evidence-based policymaking to strengthen Namibia's fiscal framework and advance sustainable development.

"Achieving the SDGs demands innovative solutions. These advancements not only optimize trade operations but also position Namibia to contribute to global efforts to harness technology for sustainable development."

Ms. Alka Bhatia

UNDP Namibia's Resident Representative

1.9 NIGERIA

In Nigeria, over 403 officers from the Federal Inland Revenue Service (FIRS), Ministry of Finance (MoF), and subnational entities improved their expertise in tax and gender policies, data analysis, and transfer pricing. Additional funding of $250,000 from the UNDP country office (EU-INFF facility) supported SDG-aligned fiscal bills that are now awaiting parliamentary consideration. Peer exchanges with Kenya advanced FIRS's Performance Management System, Productivity and Competency Frameworks, and data management for high-net-worth individuals.

To align with SDG 5 (Gender Equality), three tax administrations progressed toward the UNDP Gender Equality Seal for Public Institutions by establishing sexual harassment policies, gender-mainstreamed communications, and gender-segregated data collection. The MoF mandated gender elements in the Import Duty Exemption Certification system, supported by policy briefs on tax and gender. Further efforts included initiatives on Africa Continental Free Trade Agreement market access implications, tax forecasting, and incidence analysis. Plans are underway to establish a digital forensic lab to combat IFFs and create a real-time transaction monitoring database to advance fiscal transparency and efficiency.

Gender Equality Seal Workshop in Nigeria, November 2024.
Photo: UNDP Nigeria

"Participating ... have really helped us at the FIRS to understand and appreciate the nexus between gender equality and taxation. All these will ensure and make sure that we are in a better position to promote... economic empowerment and achieve a better Nigeria."

Mrs. Angel Fadahunsi

Director, Human Capacity Management

Federal Inland Revenue Service (FIRS) Nigeria

1.10 REPUBLIC OF CONGO

In October 2024, the Republic of Congo (Congo Brazzaville) hosted a National Workshop on Fiscal Policies for the SDGs, with the primary objective of addressing key challenges in aligning tax and expenditure policies to accelerate progress towards the SDGs. The workshop also focused on diversifying the country's economy in line with the National Development Plan 2022–2024. A total of 54 participants, including revenue authorities and budget directors, engaged in discussions on integrated approaches to taxation, expenditure, and borrowing, with 33 attendees reporting enhanced capacity.

With support from the Tax for SDGs Initiative, a comprehensive Public Finance Reform Programme was developed to address the recommendations identified during the workshop. The reform programme emphasizes improving economic and financial governance capacities, supporting Congo's broader efforts to strengthen fiscal policy and drive sustainable development.

1.11 RWANDA

Rwanda, which began implementation in 2024, has achieved notable progress. A total of 57 officers from the Rwanda Revenue Authority (RRA) and the Ministry of Finance enhanced their capacity to investigate tax crime, align tax policies with SDGs, and improve revenue collection. A taxpayer Voluntary Disclosure campaign resulted in 1,200 new taxpayer registrations, over 2,000 processed returns, and increased compliance. The voluntary disclosures is meant for those who wish to disclose and pay all undisclosed taxes before 2023.

In line with Rwanda's National Strategy for Transformation, the project conducted an STF assessment and developed recommendations focused on SDGs 5 (Gender Equality), 9 (Industry, Innovation, and Infrastructure), 16 (Peace, Justice, and Strong Institutions), and 17 (Partnerships for the Goals). Additional funding supported initiatives such as anti-harassment policies, gender-sensitive communication strategies, and gender mainstreaming guidelines. Gender-segregated data initiatives and a Women's Safe Space Committee addressed workplace conditions and the needs of women taxpayers.

1.12 SEYCHELLES

Over 106 officers from the Seychelles Revenue Commission (SRC) and related ministries enhanced their capacity in data governance, data security, and risk management. The Tax for SDGs Fundamental Course was also conducted, providing a crucial foundation for understanding the integration of taxation with the Sustainable Development Goals and serving as a precursor to the STF assessment. The STF assessment evaluated tax policies, resulting in recommendations to align with SDGs 7 (Affordable and Clean Energy), 8 (Decent Work and Economic Growth), and 17 (Partnerships for the Goals). Key outcomes included policy changes on renewable energy tax incentives incorporated into the 2025 National Budget Speech and drafted legal amendments to improve audit processes, enforcement, and domestic data sharing. Additionally, efforts were made to promote a cashless economy. The project supported the SRC in developing a risk scoring mechanism for its Tax Management System and conducted a comprehensive digital maturity assessment, refining the SRC's digitalization strategy. Collaboration with ATAF led to an organizational transformation roadmap for the revenue administration, paving the way for sustainable progress.

"The STF offers diagnostic evaluations and tailored support to optimize the linkage of a country's tax system with the SDGs. It identifies tax strategies that can effectively contribute to achieving specific SDG targets but also to building strong and resilient tax systems, towards sustainable development."

Mrs. Varsha Singh

Commissioner General, Seychelles Revenue Commission (SRC)

Workshop with the Seychelles Revenue Commission and UNDP in Seychelles, September 2024.
Photo: UNDP Seychelles

1.13 TANZANIA

The Tax for SDGs Programme in Tanzania focused on advanced transfer pricing and the digitalization of tax administration through the TIWB programme. Advanced transfer pricing regulations were reviewed and submitted to the Tanzania Revenue Authority (TRA). A review of TRA's digitalization strategy and data governance policy led to a Digital Transformation Maturity Model (DTMM) assessment. The DTMM identified gaps that were incorporated into the updated digitalization strategy.

A second STF assessment conducted in December focused on SDG 13 (Climate Action) - carbon tax systems and market integration.

1.14 TOGO

Tax for SDGs provided support for the development of customized Power BI platform, which enables real-time tax and customs revenue statistics. Technical sessions on the SDGs Taxation course were conducted for the academia to deepen their understanding of the linkages between taxation and the SDGs, covering gender, digitalization, and health.

An STF self-assessment conducted in April focused on SDG 17 (Partnerships for the Goals), specifically on resource mobilization and aligning tax policies with the SDGs. A consultant has been recruited to develop a cadastral matrix for property tax, and to assess the revenue potential of Togo's municipalities.

1.15 ZIMBABWE

In Zimbabwe, 113 government officials, including parliamentarians and customs officers, improved their skills in border procedures, trade facilitation, tax gap analysis, and tax crime investigation.

Key recommendations, such as a sugar tax on sugar-sweetened beverages and a digital platform for monitoring excisable goods, have been incorporated into the 2024 National Budget Statement and are projected to generate $20 million by year-end for the fight against non-communicable diseases. The project also supported policies to tax the informal sector and artisanal miners, and strengthened administrative capacity.

Workshop with the Zimbabwe Revenue Authority and UNDP in Zimbabwe, September 2024.
Photo: UNDP Zimbabwe

"I'm happy to be among the journalists trained on taxes and Sustainable Development Goals . We learned about customs clearance procedures, valuations, rebates and duty exemptions. We are now aware of how revenue-generating areas are categorized with Value Added Tax and excise duty being the major contributors."

Mrs. Ellen Mlambo
Managing Editor for The Mirror Zimbabwe

NON-FOCUS COUNTRIES

LESOTHO

The project's success in catalyzing transformative reforms has sparked interest in non-focus countries, as exemplified by Lesotho's request for targeted support. In response, Tax for SDGs facilitated capacity-building efforts to address illicit financial flows, tax crime investigations, and policy alignment with the SDGs. This led to the capacity-building of 14 officials from the Lesotho Ministry of Finance and the Revenue Services, as well as an STF self-assessment mission funded by the UNDP country office in Lesotho. The mission focused on SDGs 3 (Good Health and Well-Being), 5 (Gender Equality), 13 (Climate Action), 16 (Peace, Justice and Strong Institutions), and 17 (Partnerships for the Goals) to align national tax policies with sustainable development priorities. Draft recommendations are being prepared for government review, aimed at consolidation and prioritization to develop a comprehensive support plan.

Recognizing the impact of the Initiative, the Government of Lesotho has further requested assistance to strengthen the capacity of its newly established Tax Policy Department within the Ministry of Finance. This growing commitment underscores the project's role in stimulating interest and action on critical fiscal reforms in countries beyond its initial focus, laying the foundation for sustained collaboration and transformative change.

MALAWI

In Malawi, at the request of the government, the UNDP country office provided catalytic funding of $40,000 to kickstart collaborative efforts with the Malawi Revenue Authority (MRA) and the Ministry of Finance. This funding supported the convening of the Tax for SDGs fundamental course and the STF assessment, which aligned Malawi's tax policies with SDGs 9 (Industry, Innovation and Infrastructure), 16 (Peace, Justice and Strong Institutions), and 17 (Partnerships for the Goals).

Complementing these efforts, a Digital Transformation Maturity Model Assessment assessed the MRA's current digitalization capabilities and identified key reform priorities needed to achieve the Tax Administration 3.0 Vision. These two exercises enhanced the capacity of 34 officials from the Ministry of Finance and Economic Affairs and the Malawi Revenue Authority. Together, these interventions helped the government assess the efficiency of the tax administration systems, policies, and coordination, while providing capacity- building on the need to consider adopting global standards to strengthen the tax administration's ability to mobilize revenues in a more economically and socially sustainable way. These efforts are propelling Malawi towards a modern, efficient, and SDG-aligned tax administration, fostering transparency, and supporting the nation's broader developmental goals.

"The STF and the DTMM were very insightful workshops, the outcomes will really go a long way and help us better shape our organization."

Mr. Charles Msatiyenda
Malawi Revenue Authority – Customs & Border Control

2. ARAB STATES

With a strong emphasis on capacity-building and technical assistance, Tax for SDGs has contributed to national tax strategies, advancing digitalization efforts and draft legislation. Notable progress has been made in countries such as Lebanon, Egypt, and Djibouti, including successful capacity-building workshops, training on tax auditing, development of a tax treaty model and new draft tax laws aligned with the SDGs.

2.1 DJIBOUTI

In Djibouti, UNDP provided significant capacity-building support and developed a double tax treaty (DTA) model tailored to the country's needs, informed by UN and OECD model treaties[2]. Currently, Djibouti has only one DTA (with Kuwait), but eight countries, including France, China, Türkiye, and Ethiopia, have requested DTAs, in the interest of strengthening bilateral investment and trade, and clarifying taxation rights. In October and November, two UNDP roster experts conducted intensive training sessions over two missions, with 12 representatives participating from the National Tax Authority (NTA) and the Ministry of Foreign Affairs (MoFA), during three weeks in total. The model treaty, co-developed by the experts, the NTA and the MoFA, takes into account Djibouti's economic diversification and development priorities.

UNDP also provided technical assistance to Djibouti in the renegotiation of an agreement with France, which increased the annual military base fee in lieu of taxes from $30 million to $70 million under a new 10-year agreement. Additionally, UNDP supported two missions under the STF that provided reports and recommendations for SDGs 1 (No Poverty), 3 (Good Health and Well-Being), 4 (Quality Education), and 10 (Reduced Inequalities). The final SER report for SDG 13 was provided in early 2024, following the 2023 workshop, along with draft legislation and policy options for a carbon tax, as requested by the government.

Workshop with the Ministry of Budget, the General Directorate of Taxes and UNDP in Djibouti, October 2024.
Photo: UNDP Djibouti

2.2 EGYPT

In Egypt, UNDP facilitated the initial participation of the Deputy Minister of Finance as Chair of the Ad Hoc Committee to draft the Terms of Reference (ToR) of the UN Framework Convention on International Tax Cooperation. It also provided technical advice to the Chair and developed a knowledge product on historical approaches and lessons learned in the design and development of UN Framework Conventions.

The Ministry of Finance requested UNDP to review the draft national tax strategy. UNDP translated it and the tax team provided extensive comments to the draft. These were presented to the Deputy Minister of Finance, and an initial review of more recent versions suggests that UNDP's recommendations have informed some draft revisions, although the strategy has not yet been finalized.

2. UN Double Tax Treaty Model: https://financing.desa.un.org/un-model-convention; OECD Double Tax Treaty Model: https://www.oecd.org/en/topics/sub-issues/oecd-model-tax-convention-on-income-and-on-capital.html

UNDP also organized and led capacity-building trainings for the Egyptian Tax Authority (ETA) on tax auditing state-owned enterprises – in support of new tax compliance requirements for these entities. These sessions were highly valued by the ETA, with 26 participants from 12 tax offices across the country reporting significant improvements in their technical knowledge and understanding. This work was complemented by the development of a strategic partnership with United Nations Economic Commission for Africa.

"As part of the continued cooperation between the Egyptian Tax Authority and UNDP, two capacity-building trainings [were organized] on the imposition of taxes on state-owned entities, such trainings programs have contributed to building and enhancing the capacities of Egyptian Tax Authority personnel in the effective implementation of tax legislations and regulations with respect to state-owned entities. The Egyptian Tax Authority aims for further cooperation [with UNDP] in light of the Egyptian Tax Authority's strategy of comprehensive tax reform."

H.E. Dr. Rasha Abdelaal
Head of the Egyptian Tax Authority

An STF workshop on SDG 13 (Climate Change) was conducted in January 2024. Following this, the Ministry of Finance (MoF) requested UNDP's assistance in drafting carbon tax legislation for the country, incorporating the recommendations and findings of the STF report and taking into account the EU's forthcoming Carbon Border Adjustment Mechanism. The draft legislation was finalized and delivered in early 2024, together with policy options, recommendations for public consultations, and facilitation of a request to the World Bank for support in the analysis of the macroeconomic and welfare impacts of carbon pricing.

2.3 LEBANON

In Lebanon, despite the ongoing and compounding economic and political crises throughout the year, UNDP successfully delivered extensive solutions and technical advisory to the Ministry of Finance. The Government of Lebanon demonstrated strong ownership of the CEP, which was approved at the highest government level (by the Cabinet). The Ministry of Finance (MoF) declared 2024 as the "Year of Tax Compliance". With UNDP's support, a survey of 12,000 businesses was conducted, and a cost-effective digital tool based on Google Maps was introduced, enabling data collection for over 220,000 businesses, many of which were found to be non-compliant. Ten types of income tax forms were digitized, allowing hundreds of thousands of Lebanese to file digitally in 2024, significantly reducing the burden of tax compliance and administration. UNDP also facilitated the re-operationalization, documentation, and improvement of e-tax collections within the VAT IT system (SIGTAS). While a work plan for an e-payment gateway for income taxes was prepared, an unexpected reduction in donor funding prevented its completion in 2024. A Digital Transformation Maturity Model assessment was supported by the Government of Norway.

In terms of tax policy, two STF workshops were held, focusing on SDGs 1(No Poverty), 3 (Good Health and Well-Being), 5 (Gender Equality), 10 (Reduced Inequalities), 11 (Sustainable Cities and Communities), and 17 (Partnerships for the Goals), with 27 participants from 10 different government ministries. An STF report with key recommendations was prepared for the government, but the launch of this report, including the participation of parliament members, was postponed until 2025 due to conflict and insecurity in 2024. Initial findings and scoring were presented to the MoF and the Deputy Prime Minister. Based on these findings, a gender observatory unit is being developed at the MoF, and a digital service tax strategy has been drafted at the request of the Deputy Prime Minister.

STF (Diagnostics) Mission in Lebanon, June 2024.

NON-FOCUS COUNTRIES

SOMALIA

Somalia requested support from the Tax for SDGs Initiative in 2024. An extensive scoping mission to Somalia took place in May, jointly with UNDP's Regional Inclusive Growth Team, to support efforts to develop an integrated national financing framework, broader capacity-building in public finance and private finance, and specifically taxation. The findings of the mission and details of the proposed work areas have been presented to the Ministry of Finance (MoF) following the mission, and aspects of the workplan are currently under review by the MoF. Initial funding to support some work areas has been secured from the Crisis Bureau.

IRAQ

In 2024, Iraq requested support from the Tax for SDGs Initiative, leading to the completion of an extensive scoping mission. The mission was conducted in November in Baghdad and Erbil and identified key areas for improvement in tax administration (e.g., tax auditing, tax crime investigations, taxpayer engagement, digitalization, etc.), regulations, and compliance with the existing tax obligations. The Supreme Committee for Tax Reform requested UNDP's input and review of the draft income tax law, while outlining Iraq's requests for assistance in developing a sales tax, as well as the potential introduction of a digital services tax and carbon tax legislation. UNDP's Tax for SDGs team provided a review of the draft, with substantial recommendations on gender aspects. Further support was sought to pilot e-payments and address other critical aspects of Iraq's tax system. In addition, UNDP has played a key role in enhancing coordination among the various stakeholders involved in Iraq's taxation efforts, including the IMF, FCDO, USAID, GIZ, and others.

3. ASIA AND THE PACIFIC

Tax for SDGs trained more than 200 individuals across Asia and the Pacific, leading to significant capacity-building in Bhutan, Sri Lanka, and Mongolia. Key achievements include the launch of Sri Lanka's first-ever taxpayer perception survey, strategic partnerships with the Australian Taxation Office and His Majesty's Revenue & Customs, United Kingdom, and pioneering efforts to align fiscal policies with energy transition and climate goals through the SDG Taxation Framework (STF). These programmes, along with strengthened measures to combat illicit financial flows, are driving substantial progress in domestic resource mobilization in alignment with the SDGs.

> **"The effectiveness of tax collection is fundamentally tied to the people's willingness to comply with tax obligations. The survey points out that people are willing to pay taxes only as long as they value what they gain from it. This underscores the importance of addressing perceptions, structural deficiencies, misinformation, and misconduct in order to boost tax morale."**
>
> **Mrs. Azusa Kubota**
> UNDP Sri Lanka's Resident Representative

3.1 BHUTAN

In Bhutan, the Tax for SDGs Initiative focused on modernizing tax policy and strengthening the Department of Revenue and Customs. UNDP, facilitated digital tools to streamline tax administration, leading to the successful mobilization of over Nu. 665 million ($8 million) through an enhanced Property Tax System. In May 2024, Bhutan's National Tax Dialogue, which emphasized the involvement of youth in fiscal reforms, also marked an important milestone in shaping the future of the country's tax system.

Capacity-building efforts in partnership with the Australian Taxation Office assisted the tax administration in understanding the intricacies in taxing the digital economy. Further capacity building efforts also included training 25 first-time parliamentarians on the intersections of taxation and sustainable development, laying a foundation for progressive legislative outcomes. Building on last year's achievements, advanced training on tax and the SDGs for tax administrators deepened their expertise and enabled them to explore new areas where tax policies can be aligned with the SDGs. These efforts collectively strengthened Bhutan's capacity to implement reforms addressing SDGs 12 (Responsible Consumption and Production),

STF (Diagnostics) Mission in Lebanon, June 2024.

13 (Climate Action), and 16 (Peace, Justice, and Strong Institutions) thereby fostering a more inclusive and sustainable taxation framework. Moreover, Bhutan generated new knowledge through research and analysis on the nexus between public finance and gender equality and the recommendations are being used to inform gender-responsive tax policy reforms.

> "The tax system in Bhutan faces challenges in terms of tax policy reforms, tax administration, and digitization. Tax policies instituted in 2001 are still in effect despite the evolving times, skilled tax officers are burdened with manual data entry, and the online tax system frequently encounters technical difficulties."
>
> **Mr. Sonam Jamtsho**
>
> Director General, Department of Revenue and Customs, Bhutan

3.2 MALDIVES

In 2024, the Programme focused on key analytical work to support sustainable development goals. The Tax Incidence Analysis progressed with the development and testing of technical methodologies and STATA scripts. Continuous feedback from government partners has been integrated, and the final draft, covering data up to 2023, is under review.

As part of the Foreign Direct Investment study to make the Maldives an investment destination for attracting responsible foreign direct investment, work on a comparative analysis of the Maldives' tax regime with SIDS and South Asia, has been performed and an assessment of how tax incentives can influence investment. These analyses, informed by ongoing feedback, align with SDG 10 by promoting equity in tax policy and SDG 17 by strengthening international collaboration and resource mobilization. The final technical study will be released in early 2025.

3.3 SRI LANKA

Sri Lanka's engagement with the Tax for SDGs Initiative has resulted in significant progress in aligning tax policies with the SDGs, particularly in the areas of climate action and gender equality. The STF workshop focused on SDG 5 (Gender Equality) SDGs 7 (Affordable and Clean Energy), 13 (Climate Action), 16 (Peace, Justice, and Strong Institutions), and 17 (Partnerships for the Goals), and provided recommendations to drive policy reforms in energy transition and climate change. Notably, the country also made progress in developing a beneficial ownership registry to improve tax transparency and combat tax evasion.

The Initiative partnered with the Ceylon Chamber of Commerce to conduct Sri Lanka's first taxpayer perception survey. In June 2024, the perception survey was launched by the State Minister of Finance, marking a transformative step in reshaping the social contract between the government and its citizens. The findings underscored the importance of addressing public trust, structural inefficiencies, and misinformation to boost tax morale, especially in light of the country's current socio-economic crisis.

Additionally, the Sri Lanka National Tax Dialogue, held in Colombo in June 2024, brought together more than 200 participants, including government officials, tax experts, the private sector and civil society. Key speakers, including the State Minister of Finance and UNDP's Resident Representative, led discussions that emphasized tax morale, tax transparency and measures enhancing taxpayers' trust.

> "Measures are taken to help broaden the tax base and ensure that all those who ought to be paying tax, are indeed paying tax. Following these measures, there has been a significant improvement in tax compliance. The total number of registered taxpayers increased by 130 per cent in the year 2023, albeit from a low base."
>
> **Mr. Shehan Semasinghe**
>
> Former-State Minister of Finance, Sri Lanka

NON-FOCUS COUNTRIES

LAO PEOPLE'S DEMOCRATIC REPUBLIC

In Lao PDR, following the launch of an investment case on tobacco control, Tax for SDGs supported the UNDP Bangkok Regional Hub and the UNDP country office to engage with a multi-agency working group on tobacco taxation. Efforts focused on promoting the reform or non-renewal of the Investment License Agreement (ILA) between the government and a tobacco multinational, which had frozen tobacco taxes for 24 years. This led to lost revenue and legal challenges from other producers seeking similar benefits.

To support policy change, Tax for SDGs worked to assess labor market impacts of the non-renewal of the ILA, complementing the World Bank's revenue analysis and the World Health Organization's research on health benefits and legal measures. In November, partners were informed that the ILA would not be renewed. This marks a major step in reversing low tobacco taxes and lost revenues through coordinated, evidence-based advocacy.

MONGOLIA

Although Mongolia is not a focus country under the Tax for SDGs Initiative, its participation in the 2023 Tax for SDGs Dialogue at Columbia University catalyzed voluntary efforts to conduct an SDG Taxation Framework (STF) diagnostic assessment. The diagnostic focused on SDG 17 (Partnerships for the Goals), SDG 13 (Climate Action), and SDG 16 (Good Governance and Anti-Corruption). The STF mission engaged key government officials from relevant ministries, facilitating a cross-sectoral dialogue on tax policy alignment with the SDGs. The findings have been shared with policymakers to inform future tax reforms. This underscores the growing impact of the Initiative, with countries proactively adopting SDG-aligned tax measures, further demonstrating the programme's role as a catalyst for sustainable development.

4. EUROPE AND CENTRAL ASIA

The Tax for SDGs Initiative in Europe and Central Asia has made notable progress through capacity-building efforts, technical assistance, and the implementation of tax reforms. Armenia and Uzbekistan are the two focus countries in the region that have benefited from technical assistance in areas such as health taxes, digitalization, gender equality, and climate action. The region has demonstrated substantial progress in aligning tax policies with the SDGs, including important tangible results.

4.1 ARMENIA

In Armenia, the Tax for SDGs Initiative supported key fiscal reforms, especially those related to SDG 3 (Good Health and Well-Being). Building on Tax for SDGs' earlier work that modeled the public health and revenue impacts of increased excise duties on tobacco products, UNDP provided technical assistance to the Ministry of Finance to support the design of a tax on sugar-sweetened beverages to improve public health, which is likely to be implemented in 2025. Additionally, efforts focused on evaluating VAT-related tax expenditures in the health and education sectors and conducting a comprehensive SDG-mapping of all tax expenditures to determine their alignment with the SDGs. The launch of Armenia's Digital Forensic Lab (DFL), the first UNDP-supported DFL in the world, in July 2024, in collaboration with the State Revenue Committee of the Republic of Armenia, marked a major step forward in enhancing the country's tax administration's ability to identify and investigate cases of tax avoidance and evasion using advanced technologies.

"The cooperation between UNDP and the State Revenue Committee of Armenia has made a real impact, driving major improvements in the country's tax system and aligning it with the Sustainable Development Goals. Key projects like the launch of the high-tech Digital Forensic Lab and the adoption of the SDG Taxation Framework have strengthened Armenia's efforts to fight financial crimes, boost resource mobilization, and support sustainable development, setting a strong example of successful international teamwork."

Mr. Ashot Muradyan

Deputy Chair of the State Revenue Committee of the Republic of Armenia

4.2 UZBEKISTAN

In Uzbekistan, the Initiative focused on advancing gender equality (SDG 5) through the Equanomics Initiative, which supported the introduction of the Gender Equality Seal for Public Institutions. A training on Tax and Environment (SDG 13) was also conducted in November 2024, raising awareness on sustainable tax policies and providing technical expertise to promote environmental responsibility in the tax system. The training was attended by representatives of the Ministry of Economy and Finance, the State Tax Committee of Uzbekistan, the Ministry of Energy, and the Ministry of Ecology, Environmental Protection and Climate Change. A course on Tax for SDGs for tax administrators, policymakers and academics was also held in Uzbekistan.

NON-FOCUS COUNTRIES

MOLDOVA

Moldova became the first country globally to launch the Tax for SDGs Initiative, without being a formal focus country. Currently, the ongoing work is focused on modeling the impact of increasing tobacco excises on public health as well as tax revenues, with a similar work on alcohol and petroleum products to follow in 2025 (SDGs 3, 13).

5. LATIN AMERICA AND THE CARIBBEAN

In Latin America and the Caribbean, a total of 165 individuals participated in capacity-building initiatives, including 134 officials trained in Colombia and 131 in Honduras. Key milestones achieved include the implementation of the SDG Taxation Framework in both Colombia and Honduras, with Colombia incorporating recommendations into its Medium-Term Fiscal Framework 2024 and Honduras advancing a model for tax treaties. In December, UNDP completed the installation of the Digital Forensic Lab in Honduras, marking a significant step toward enhancing digital investigative capabilities in the region.

5.1 COLOMBIA

In Colombia, the Tax for SDGs Initiative made substantial contributions to SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities) through the implementation of the SDG Taxation Framework (STF). UNDP provided technical support to build the capacity of public officials on tax progressivity and the efficient use of tax expenditures, focusing on improving gender equality within the tax system. The Government of Colombia used the findings from the STF implementation to inform the

2024 Medium-Term Fiscal Framework, addressing progress in gender equality but highlighting areas for further improvement, such as better reporting on the gender gap and more progressive taxation of capital income. In collaboration with the Institute of Development and Sustainability, a workshop was held in June to evaluate tax expenditures and improve their efficiency. It was attended by 28 participants from various institutions, including the OECD and Inter-American Center of Tax Administrations (CIAT). Additionally, in November, a workshop on tax progressivity, co-hosted with the EU Tax Observatory, provided key insights on best practices for designing progressive tax policies and assessing their impact using data.

Workshop on Tax Progressivity held by UNDP and the European Union Tax Observatory in Colombia, November 2024
Photo: UNDP Colombia

"We need organizations like UNDP to help us foster a tax culture, a culture of tax progressivity in our country. Unfortunately, we have one of the most regressive tax systems on the continent, where our Gini coefficient remains unchanged. The policies and analyses developed by UNDP will definitely be of great help through the recommendations they provide."

Mr. Jairo Orlando Villabona

General Director of the DIAN (NTA)

5.2 HONDURAS

In Honduras, the Tax for SDGs Initiative implemented the SDG Taxation Framework for SDGs 5 (Gender Equality), 16 (Peace, Justice and Strong Institutions), and 17 (Partnerships for the Goals), while also collaborating with the World Bank to help establish a department and process for the automatic exchange of tax information.

A week-long course on Tax for SDGs was conducted, along with an evaluation of Honduras' tax policy under the SDG Taxation Framework, focusing on gender, governance, institutions, and domestic revenue mobilization. The mission included meetings with government officials, civil society organizations, and financial institutions. A total of 41 individuals participated in the course, with 36 government officials receiving specialized training. The mission had a significant impact and received national media coverage.

Furthermore, two tax treaty missions were conducted in collaboration with the CIAT, to assist Honduras in developing a model for tax treaties to facilitate tax negotiations. Following the second mission, a draft model was delivered to the government, which is expected to serve as the foundation for the country's tax treaty negotiations in the coming year.

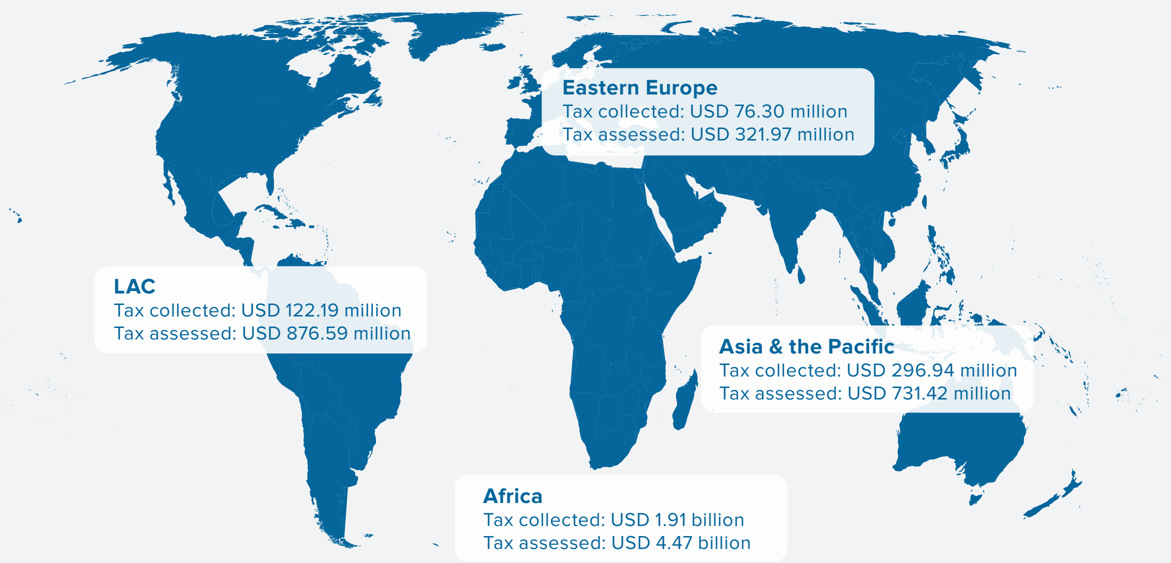
Lastly, strengthening tax administrations through collaborations, an experience-sharing mission was carried out with the Chilean Internal Revenue Service (Servicio de Impuestos Internos) to support Honduran Tax Administration teams involved in the implementation of the Taxpayer Orientation Unit. The necessary training was provided to three key SAR officials responsible for implementing the unit, and the objectives and activities of the new unit.

"Since the middle of last year [2023], the Ministry of Finance and a team of our technicians [Servicio de Administración de Rentas] along with the UNDP have been executing a work plan associated with the Tax for the SDG program and the activities will last until the end of this year [2024]. We are very interested in promoting this issue."

Mr. Christian Duarte

former Director of the SAR (NTA), current Minister of Finance of Honduras

TAX INSPECTORS WITHOUT BORDERS



TAX

TOTAL TAX COLLECTED

USD 2.40 BILLION

TAX $

TOTAL TAX ASSESSED

USD 6.39 BILLION

Tax Inspectors Without Borders (TIWB) is a remarkable example of successful multilateralism and joint actions. Launched at the Third International Conference on Financing for Development in 2015, TIWB has built a highly sought-after initiative that brings together UNDP and OECD, tax administrations, as partners and hosts, and independent tax experts from around the world.

TIWB is jointly implemented by the OECD and UNDP. The Joint TIWB Secretariat is hosted by the OECD's Center for Tax Policy and Administration, Global Relations Division, and UNDP's Sustainable Finance Hub, Tax for SDGs Initiative. UNDP has allocated Tax for SDGs funding to the TIWB in two parts: one part for "internal/programme management" costs related to the TIWB Secretariat and one part for "external/programme implementation" costs, directly related to the implementation of TIWB programmes across the world. These are costs for TIWB roster expert fees, airfare, daily subsistence allowance, visa, terminals, translation and interpretation. UNDP supports the implementation of TIWB programmes at the global, regional and country levels. The involvement of UNDP country offices is particularly valuable as they have a long-established presence in the field and can link TIWB with other activities to promote complementarity and sustainability.

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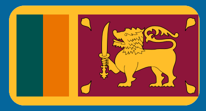
As a hands-on capacity-building programme, TIWB has simultaneously built capacity and skills at host administrations and directly contributed to increased revenue collection. TIWB has demonstrated its relevance and is recognized and valued by many tax administrations. The demand for TIWB programmes from potential host administrations currently exceeds the available financial and in-kind resources. To meet this demand, TIWB is working to launch an expanded TIWB 2.0 at Financing for Development in 2025. TIWB assistance has helped tax administrations in developing countries generate an additional $2.4 billion in tax revenues and $6.39 billion in tax assessments across 70 jurisdictions around the globe.

In 2024, TIWB has launched 25 new TIWB programmes in different world regions. The majority are programmes supporting international tax audits, with some countries showing interest in other thematic areas offered by the TIWB Initiative. As of December 2024, the Initiative counts 59 ongoing and 96 completed programmes, covering 70 jurisdictions. South-South cooperation is on the rise, with 35 programmes to date compared to only 8 in late 2020. The TIWB network of expertise providers has grown to 27 partner administrations, complemented by experts from the TIWB roster.

In addition to programme implementation, TIWB has held several additional workshops and webinars in 2024 to further promote the Initiative and support the exchange of perspectives among different stakeholders. For instance, the TIWB stakeholder workshop in April 2024 convened host and partner administrations, experts in tax auditing, international taxation, and criminal tax investigation, as well as regional and international partners and donor agencies.

REGION	NUMBER	COUNTRIES
Regional Bureau for Africa	**31**	Cameroon (2), Comoros, DRC, Eswatini, Ghana, Guinea, Kenya, Lesotho, Liberia (3), Mauritania, Mauritius, Namibia, Niger, Nigeria (2), Seychelles (2), Tanzania, Togo, Uganda (3), Zambia (4), Zimbabwe (2)
Regional Bureau for Asia and the Pacific	**9**	Bhutan, Cambodia, Mongolia (2), Papua New Guinea (2), Sri Lanka (2), Thailand
Regional Bureau for the Arab States	**3**	Djibouti, Tunisia, Egypt
Regional Bureau for Europe and the Commonwealth of Independent States	**8**	Armenia, Azerbaijan, Georgia (2), Kazakhstan, North Macedonia, Ukraine (2)
Regional Bureau for Latin America and the Caribbean	**8**	Colombia, Ecuador, El Salvador (2), Honduras, Paraguay, Peru, Saint Lucia
TOTAL	**59**	

COUNTRY CASES



Sri Lanka

Sri Lanka's inaugural TIWB programme, implemented in collaboration with the Moroccan tax authorities under South-South cooperation, has established a robust foundation for conducting transfer pricing audits and enhancing capacity in complex audit processes. This initiative, combined with capacity-building efforts in tax crime investigations supported by the HMRC of the UK and the use of digital forensic tools, has significantly strengthened Sri Lanka's tax administration capabilities.

Saint Lucia

In December 2023, TIWB launched a programme on the effective use of Automatic Exchange of Information—the first of its kind in the region to provide this type of technical assistance. In partnership with the Indian Tax Administration, the program included an on-site mission in 2024, where Indian experts worked closely with tax administration officials. This hands-on assistance helped Saint Lucia's revenue authority leverage information received through the Common Reporting Standard, ensuring it could be effectively matched with taxpayer filings.

Angola

The Angola-Brazil Tax Inspectors Without Borders (TIWB) programme, launched in November 2022, was a collaboration between Angola's General Tax Administration (AGT) and Brazil's Federal Revenue Service (RFB) to enhance transfer pricing expertise, particularly in the oil sector. Over two years, RFB tax auditors provided a mix of virtual and in-person technical assistance, culminating in three missions, the last from 14 to 17 October 2024. The programme strengthened AGT's capacity in risk assessment, audit, and base erosion and profit shifting (BEPS) mitigation. Key outcomes included improved technical skills for AGT officials, the development of a transfer pricing risk assessment methodology, and enhanced institutional audit capabilities. This initiative highlighted the success of South-South cooperation in tax governance and bolstered Angola's tax administration and compliance efforts.

PARTNERSHIPS

UNDP's Tax for SDGs Initiative has continued to grow, deepening collaboration with key partners to scale up its impact. These partnerships play a crucial role in supporting domestic resource mobilization efforts, fostering knowledge exchange, and expanding engagement beyond ministries of finance and tax administrations. Key collaborations include:

1. **African Tax Administration Forum (ATAF):** Explored to formalize and strengthen partnerships on knowledge sharing and capacity-building under both TIWB and Tax for SDGs, and on advancing regional and global tax agendas. The collaborative efforts will enable broader thematic work and country-specific support.

2. **EU Tax Observatory:** Collaborated to raise awareness and build capacity in developing countries to assess the tax deficit of the very wealthy, advance tax progressivity, and provide evidence to support the debate on a global minimum tax on the very wealthy. Facilitated peer learning on taxing high-net-worth individuals (HNWIs).

3. **Inter-American Center of Tax Administrations:** Joint efforts to support capacity development initiatives in Latin American countries, with a focus on strengthening tax administrations.

4. **Federal Public Service of Belgium:** Explored collaboration on capacity development initiatives in developing countries, focusing on tax and customs administration, tax policy, public financial management, macro-fiscal issues, and other areas related to public finance.

5. **Inter-Parliamentary Union (IPU):** Engaged with the IPU to highlight the role of parliaments in oversight, transparency, and policy reform, and share concrete country examples illustrating how parliamentary oversight can drive targeted tax reforms, ensure alignment with national development goals, and adapt tax systems to evolving economic realities.

6. **Dialogue on Public Finance and the SDGs:** facilitating collaboration with the IMF, OECD, UN DESA, and World Bank for the 2025 Dialogue on Public Finance and the SDGs which will be held at Columbia University in January 2025. This partnership seeks to bring together key multilateral actors, connect their work, and promote a collaborative dialogue on an integrated approach to public finance for the SDGs, as countries and partners prepare for the Fourth International Conference on Financing for Development. Other partners may include ATAF, CREDAF, ODI Global, and UNU-WIDER.

THE WAY FORWARD

The year 2025 promises to be a catalyzing and transformational year for the tax and development agenda as a whole, and thus for the Tax for SDGs Initiative. The Initiative has already started the year with strong momentum by organizing the 2025 Dialogue on Public Finance and the SDGs at Columbia University, New York. Co-hosted by the Governments of Finland and Norway, UNDP and Columbia University, the event brought together 300 high-level participants from 56 countries, combining technical experts from capitals with diplomats and major development partners.

The Dialogue has provided a key launchpad for negotiations leading up to the Financing for Development Conference later this year. In June, the development finance community will convene in Seville, Spain, for the Fourth International Conference on Financing for Development to renew the tax agenda that was launched at the previous FFD in Addis Ababa 10 years ago. The conference provides a unique opportunity to reform financing at all levels, including supporting the reform of the international financial architecture and ensuring that tax makes a significant contribution.

In the background to these international convenings, the Tax for SDGs Initiative will continue to advance the program's critical work by steadfastly delivering impact where it is most needed, by continuing to support national tax administrations to mobilize domestic resources and by aligning tax and fiscal policies with the SDGs.

UN DP Tax for SDGs Initiative

Norway

Ministry for Foreign Affairs of Finland