



ITUC CSI IGB

Second World Summit for Social Development -Round Table 1

4 November 2025, from 3 to 6 pm, Roundtable Room

SPEAKING POINTS - LUC TRIANGLE, GENERAL SECRETARY, INTERNATIONAL TRADE UNION CONFEDERATION

QUESTION 1: How can fiscal policies be designed to better support social development objectives? What are the obstacles to this and how can tax systems be strengthened to more equitably and progressively increase national revenue?

2 MINUTES

- In our view, the Increased mobilisation of domestic resources through **progressive and fair taxation systems** is the most sustainable way to strengthen government budgets, provide more funding for quality **public services and combat inequalities**.
- This requires implementing fair and progressive taxation **not only at the national level but also at internationally**, to end harmful competition that drives a race to the bottom among countries. Governments must reduce reliance on indirect taxes, which disproportionately affect lower-income populations.
- In addition, **official development assistance (ODA)** should be directed toward building national fiscal capacity. This includes establishing equitable taxation systems, improving tax administration and reducing dependence on regressive taxes such as value-added tax (VAT), in line with international standards of good governance.
- Moreover, Governments must address the **structural causes of precarious and undeclared employment** by strengthening labour inspection and tax administration, supporting skills development and lifelong learning, and promoting the formalisation of the informal economy. These measures are essential to ensuring decent working conditions while broadening and strengthening the tax base.
- Governments also have the responsibility to **combat tax evasion, corruption, bribery, illicit financial flows and money laundering** of companies, which undermine the sustainability of public finances and social protection systems.
- It is crucial to clearly distinguish between parts of the informal economy aimed at tax evasion and illegal activities, and self-employed and independent workers whose incomes that are insufficient to meet formalisation or tax requirements. Additionally, Governments should minimise reliance on indirect taxation, which disproportionately burdens lower-income groups.
- At the international level, **the ITUC advocates for a strengthened international tax cooperation framework**, with the UN leading the charge for accountable, ambitious

and transparent global decision-making on tax matters. Such a framework would provide a level playing field for both developed and developing countries, addressing the current lack of a meaningful voice for developing nations in international tax governance.

QUESTION 2: How can the social development priorities of the Pact for the Future — including eradicating poverty, inclusive social policies, transparent institutions, social cohesion, and the inclusion and protection of children and youth — be advanced in ways that give momentum to the Copenhagen Commitments and the Doha Declaration?

2 MINUTES

- The Declaration is a **decisive win for workers** embedding the **principles of decent work** throughout, and including strong commitments to the priorities of the trade union movement, such as **living wages, universal social protection, migrant workers' rights, gender equality** and **young workers inclusion** to name a few.
- Moreover, **the importance of labour standards is recognized for *all* workers, including migrant workers and workers in the context of digital technologies.**
- The Declaration is also a welcome for recognizing the **fundamental nexus between social justice and democracy, as well as the need to strengthen the multilateral system and its institutions, with the United Nations and its Charter at the centre.**
- The ambition of the Political Declaration - in terms of its commitments to multilateralism, democracy, decent work and social dialogue - provides us with **a significant opportunity to keep governments accountable to these promises.**
- While the Declaration includes important elements related to the follow up, **however it does not outline a detailed process yet**
- It will be crucial for governments and the UN to work on a solid and inclusive governance for implementation and monitoring of the Doha commitments.
- For that to happen, social partners must be involved from the national to the global level: and in this respect we are delighted to see that the PD refers directly to the **role of social partners for its follow up.**
- **Next year will be crucial** to show our determination to make the Doha Declaration a reality. The ambition of the text offers a vital chance to enhance the UN Social Development mandate, and to ensure that social development translate into social justice, rights and democracy. Workers must and will be part of it.

Thank you.