

Bouillonstraat 1-3, 6211LH Maastricht, The Netherlands

Buitragod.esperanza@gmail.com

Tel. +31 617 116 234

[Esperanza Buitrago Diaz \(0000-0002-4097-4016\) \(orcid.org\)](https://orcid.org/0000-0002-4097-4016)

To the Secretary General

Department of Economic and Social Affairs

Financing for Sustainable Development Office

Re. Public input "Promotion of inclusive and effective tax cooperation at the United Nations"

Dear Secretary General,

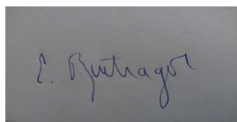
Following the UN call for input to the report to be prepared in response to the resolution adopted by the General Assembly on 30 December 2022 on the "[Promotion of inclusive and effective tax cooperation at the United Nations.](#)"

As editor of a book on corruption and a book section of corruption and taxation and given my experience in this field and on tackling abuse of tax laws due to my involvement in projects for CIAT, tax administrations and related entities, I would like to call your attention on the following findings that hopefully help to pave the way for future action by the UN. I would be delighted to collaborate and to provide more insight in person or as you consider it appropriate.

1. Empiric research by economists shows that an effective fight against corruption makes it unnecessary to collect more taxes. At the same time, it contributes to tax morale, encouraging taxpayers to comply with their tax obligations and to better develop their entrepreneurship. A more coherent policy can be developed if both the abuse by taxpayers and the corruption that erodes the tax revenues collected are brought to an end or subjected to greater scrutiny.
2. The impact of asymmetric tax policy on illicit money flows needs to be established.
3. Whilst there is progress in the implementation of the convention against the deduction of bribes, an update to the current understanding of corruption is required.
4. My experience as analyst of case law in the field is that the detection of criminal proceeds and bribes by tax officials requires specialized knowledge and training. The cross roads with the application of the Convention against the tax deductibility of bribes, domestic laws and tax treaties need to also be explored.
5. Collaboration between criminal and tax authorities needs to be improved. Current limits to the exchange of information (during the procedures and/or at the end of them) between the two types of authorities make it difficult, if not frustrating, to achieve better results.

Maastricht, The Netherlands, March 10th, 2023.

Yours sincerely,



Dr. Esperanza Buitrago