

First Proposal

From: Juan Francisco Martinez Ortiz
Sent: Saturday, February 25, 2023 12:05 AM
To: Taxreport2023 <taxreport2023@un.org>
Subject: International Tax Cooperation 2023.

Antonio Guterres
UN Secretary General.

Financing for Sustainable Development Office, UNDESA.

UN Tax Committe.

Dear colleagues.

In our capacity as a Special Consultative Organization of the Economic and Social Council of the United Nations, we share our supporting letter.

https://drive.google.com/file/d/1gdU-xRW79gNf1N4HkrkcAbpi7duQHZY_/view?usp=drivesdk

We allow ourselves to make the following proposal under the invitation for the "Promotion of inclusive and effective tax cooperation at the United Nations."

This is divided into 2 main issues, international cooperation for the exchange of information in tax matters and the control of resources for fight illicit financial flows and combat aggressive tax avoidance and evasion through CRYPTOCURRENCIES.

1. International cooperation for the exchange of information on tax matters.

Today the exchange of information in tax matters can be a fundamental issue, but also complicated according to the legislation of several Nations.

Some countries have entered into bilateral agreements for the exchange of information, but with their respective restrictions, according to the applicable laws and, above all, national interests.

As an example, I could exemplify the prosecution of crimes related to money laundering and the trafficking of arms, drugs and people. With limited cooperation between government agencies in charge of combating such crimes.

This conflict for the exchange of information is recurring in national and subnational authorities, giving impunity an advantage.

We could give an example, in Mexico, the Authorities in their different competences and areas are only responsible for their legal responsibilities, omitting to notify the other dependencies, the exchange of information only happens when the matter goes beyond the institutions and is of public knowledge.

For an adequate international cooperation for the exchange of information, it must be embodied in a resolution through an Intergovernmental Organization that allows the creation of the electronic infrastructure, in which the subnational and national authorities in the matter participate and is of global knowledge, a type of red tab in tax matters.

In this procedure, INTERPOL and EUROPOL, like other instances of computer police, would be very useful.

2. Control of resources for fight illicit financial flows and combat aggressive tax avoidance and evasion through CRYPTOCURRENCIES.

It is important to mention and remember the appeal we made on September 17, 2021.

<https://comitedeinformacion.blogspot.com/2021/09/criptodivisas-regionales.html>

Which was published in the Spanish language, by the country of origin, where we explained the need to regulate the issuance of CRYPTOCURRENCIES and that its issuance was Regional through the main Central Banks.

Sending the proposal to the President of the United States of America, the Prime Minister of the United Kingdom, ECLAC, IMF and World Bank.

The screenshots of the documentary are shared.

https://drive.google.com/drive/folders/1G0_D4KCsTUnjELrMfgoDm6_1GDf2LW9

Which allows us to propose that the intermediary companies related to CRYPTOCURRENCY purchase and sale operations, must report the number of clients and their information.

In addition, banking institutions must also report the electronic transfers made for said operations and, above all, the people involved.

We must remember that it must be a State commitment assumed by each country that is a member of the United Nations, logically it must be signed by its Head of State and approved in the National Congresses and Parliaments.

A large part of these operations may be legal, but they are susceptible to tax evasion and avoidance, money laundering operations, drug trafficking and terrorism, among other crimes.

Any type of applicable resolution must oblige the Member States so that their national and subnational authorities in matters of taxation and the administration of justice contribute to the exchange of information and, above all, to international cooperation.

I could point out multiple scenarios, examples and Laws on the matter, which end up inconclusive in their pronouncements and limited in their actions, which would be of no use.

Kind regards.

Juan Francisco Martínez Ortiz.

President of Corporate Governance.

Arizona 152-303, Colonia Nápoles, 03810.

Second proposal

From: Juan Francisco Martinez Ortiz
Sent: Saturday, 04 March, 2023 3:21 PM
To: Taxreport2023 <taxreport2023@un.org>
Subject: Second proposal on International Cooperation in Tax Matters

Antonio Guterres
UN Secretary General.

Financing for Sustainable Development Office, UNDESA.

UN Tax Committee.

Dear colleagues.

In our capacity as a Special Consultative Organization of the Economic and Social Council of the United Nations, we share our supporting letter.

https://drive.google.com/file/d/1gdU-xRW79gNf1N4HkrkcAbpi7duQHZY_/view?usp=drivesdk

We present to you our Second Proposal on International Cooperation in Tax Matters, focused on the Reclassification of Taxes for decarbonization and the extraction, production and distribution of fossil fuels.

Which is divided into the gradual increase in the tax until reaching a rate of 50% in 2030, in the collection of resources to mitigate the negative effects of climate change and the reinvestment of sustainable projects.

This reclassification of taxes is aimed at companies that commit acts of GREENWASHING or Eco-laundering, which consider that paying the current taxes on carbon and fossil fuels are an express authorization to commit acts of environmental pollution with impunity, cause ecological imbalance and above all affect the various animal species in their habitat.

We must remember that this tax burden on carbon and fossil fuels, if accepted, must be contemplated in a resolution that is approved in the General Assembly, signed by the Heads of State and above all approved in their National Congresses or Parliaments.

Complying with the requirements for the formulation and issuance of laws in each country, contemplating the topics that make up the body of a law such as the subject, the tax base, rate, obligations and sanctions.

Those subject to this tax will be the companies that extract, produce and distribute carbon and fossil fuels.

the initial tax rate would be 8.33% with a gradual increase per year of 8.33% until reaching the rate of 49.98%.

This tax will not have deductions, transfers or compensation with other taxes and should not have an impact with the increase in prices to the final consumer.

The resources collected on the "Reclassification of the Carbon Tax and the extraction, production and distribution of fossil fuels", will serve for the creation of NATIONAL FUNDS FOR SUSTAINABLE PROJECTS, which will be collected by the tax authorities and channeled through TRUSTS and operated by private banking institutions with a national presence.

Hoping to contribute to sustainable development for our present and future generations, we continue at your service.

Kind regards.

Juan Francisco Martínez Ortiz.

President of Corporate Governance.