

Views of the Government of Japan on options for further strengthening the work and operational capacity of the Committee of Experts on International Cooperation in Tax Matters, as requested by DESA-14/01615 dated 12 December 2014

5 February 2015

Monterrey Consensus and Doha Declaration shows the global consensus that domestic resource mobilisation is critical for poverty eradication and sustainable development. This will continue to be the foundation in the discussions towards the Third International Conference on Financing for Development as well as the post-2015 development agenda.

Promotion of tax reform and tax compliance as well as enhancement of fiscal management capacity of member states is key in this regard. While each country is responsible for its own tax system, such efforts need to be supported by international cooperation.

International fora such as OECD have been playing an important role to enhance international tax cooperation. Inclusive, broad-based dialogues have been improving transparency and exchange of information involving both developing and developed countries, such as Global Forum on Transparency and Exchange of Information.

The UN has an important role to play. The Committee of Experts on International Cooperation in Tax Matters and its sub-committees have been making tangible contributions. Its members are highly qualified and engaging in their individual capacities, which ensure the highly specialised and balanced discussion possible.

In considering the strengthening of the Committee, Japan is of the view that ensuring the effective functioning of the Committee and its sub-committees should be the priority. ECOSOC should first look at what the Committee has achieved under its mandate as well as how it can function better to attain the

objectives. In doing so, due consideration should be given to the ways to enhance interactions and synergy with other relevant actors, such as OECD.

Given the active contributions made by OECD and other international, regional and sub-regional fora, avoiding duplication and creating synergy must be a priority. From this perspective, establishing a new intergovernmental body in place of the current Committee is not an optimal option.

The Secretary-General is requested to take into account the above-mentioned points when providing his report to the Council.