

## **Kingdom of Morocco inputs**

### **Promotion of inclusive and effective tax cooperation at the United Nations.**

- The growing transnational economic interactions and the new business models relying heavily on digitalization put many challenges on the current tax system and require that all countries reflect on the options at hand and propose innovative solutions to address the concerns of both developing and developed countries.
- The fact that solutions were/are being developed in the framework of other international forums should not prevent the reflection on other options that are more viable for countries with limited capacities, and address situations that are not covered by these solutions.
- In this regard, Morocco considers that the United Nations Organization provides an ideal platform to strengthen cooperation among Member States (developing and developed) on equal footing and therefore strongly supports the promotion of inclusive and effective international cooperation on tax matters at the United Nations.
- In addition, Morocco supports the proposal of the establishment of an intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation and believes that consideration should be given to setting up a mechanism to enable Members States to adopt the solutions proposed within the United Nations.
- Furthermore, the intergovernmental committee developed within the United Nations could play an important role in providing guidance to the committee of Experts on international cooperation in Tax Matters and allow representatives of tax authorities to contribute effectively in the development of a far global tax order.