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Economic and environmental questions: international cooperation in tax matters

Yemen: * ** draft resolution

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004, in which the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters would be renamed the Committee of Experts on International Cooperation in Tax Matters,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development¹ for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,²

Welcoming the call made in the Doha Declaration on Financing for Development³ and the Outcome of the Conference on the World Financial and Economic Crisis and its Impact on Development⁴ for strengthening of the institutional arrangements to promote international cooperation in tax matters,

* On behalf of the States Members of the United Nations that are members of the Group of 77 and China.

** In accordance with rule 72 of the rules of procedure of the Economic and Social Council.

¹ *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

² *Ibid.*, para. 64.

³ General Assembly resolution 63/239, annex.

⁴ General Assembly resolution 63/303, annex.



including the United Nations Committee of Experts on International Cooperation in Tax Matters,⁵

Recognizing that while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations,

Taking note of the report of the Committee on its fifth session,⁶

Noting with concern that the present budget of the Committee is insufficient to allow it to properly discharge its functions,

Taking note with appreciation of the United Nations Code of Conduct on Cooperation in Combating International Tax Evasion⁷ adopted by the Committee,

1. *Decides* to convert the Committee of Experts on International Cooperation in Tax Matters into an intergovernmental subsidiary body of the Economic and Social Council, with the following characteristics:

I. Size and composition

The Committee shall consist of representatives of forty-seven States to be elected by the Economic and Social Council from among the States Members of the United Nations for four-year terms, with due regard to equitable geographical distribution.

The regional allocation of seats shall be according to the following pattern: (a) thirteen members from African States; (b) thirteen members from Asian States; (c) eight members from Latin American and Caribbean States; (d) six members from Eastern European States; and (e) seven members from Western European and other States.

II. Mandate and operations

The Committee shall:

(a) Make recommendations to the Economic and Social Council on issues concerning international cooperation in tax matters, including, *inter alia*, the formulation of norms and the promotion of cooperative policies and practices in this area;

(b) Keep under review United Nations manuals and model conventions on international tax issues and shall cooperate with other international and regional organizations on new and emerging international tax cooperation-related issues;

⁵ General Assembly resolution 63/239, annex, para. 16; and Assembly resolution 63/303, annex, para. 56 (c).

⁶ *Official Records of the Economic and Social Council, 2009, Supplement No. 25 (E/2009/45)*.

⁷ *Ibid.*, annex.

(c) Convene its first meeting in 2010, in Geneva, and meet biannually thereafter, in New York, and shall also endeavour to hold technically focused meetings of its subsidiary bodies at more frequent intervals;

(d) In its first year of operation, invite the members currently appointed to the Committee of Experts to participate in the new Committee as advisers in their personal capacity.

III. Technical support

The Committee shall be serviced by an adequate and dedicated technical staff, which shall, inter alia, help collect and disseminate information on tax policies and practices, in collaboration with other relevant international entities, and organize technical assistance projects on international tax issues, as requested by Member States.

2. *Encourages* Members States to further discuss in the General Assembly the United Nations Code of Conduct on Cooperation in Combating International Tax Evasion, as a practical means of enhancing international tax cooperation.
