

From: Davanand Raghunanan
To: Taxcommittee
Subject: RE: CALL FOR PUBLIC COMMENTS - 23rd Session of the Committee of Experts on International Cooperation in Tax Matters
Date: Tuesday, 21 September, 2021 3:24:35 PM

Dear all my comments on section 5 of the draft agenda, item (d) A review of the manual for negotiation of Bilateral Tax Treaties been developed and developing countries may be the preferred option, since I believe the OECD has some comprehensive reading material of same. Thus too much emphasis should to be placed on it, the manual is fine at the moment. The draft agenda is pretty lengthy, and I am sure that the new Board Members may have certain topics that they may want to pursue and they should have leg room to accommodate some of those topics.

The Covid pandemic has negatively affected many resource rich developing and developed countries, with the tremendous shift to renewable energy (phasing away of diesel and gasoline vehicles in developed countries)rather than traditional gasoline diesel ammonia, methanol, new tax streams has to be developed for these countries economy to survive, additionally these countries have taken on tremendous foreign debt to ride out the pandemic and the payment of these debt will pose tremendous challenges. Since in a few years there will be limited export markets for these products.

Dave.

1. Areas that should be given priority from the identified issues, including the reason for prioritizing the identified issue(s) and the expected outcome from the proposed Committee work;
2. Any other issue(s) that should be included in the Committee's work plan, considering its

- [mandate](#), [composition](#) and expected outcome from the proposed Committee work; and
3. Any additional value that the Committee can bring to developing countries in their tax policy and administration in the context of the COVID-19 pandemic response, recovery and resilience building and efforts to achieve the Sustainable Development Goals.

Kindly send your comments to the Secretariat at taxcommittee@un.org. Please note that comments will be posted online on the Committee [website](#).

The firm deadline for submissions is 21 September 2021.

On behalf of the Committee, we thank you for your valuable input and welcome you to share this call for written comments with your networks.

With kind regards,
Tax Committee Secretariat

The information in this email and any attachments are confidential and privileged. It is intended for the use of the recipient(s) only. If you are not the intended recipient(s), please note that any use, disclosure, distribution or copying of this information or any part thereof is strictly prohibited. If you have received this email and any attachments, in error, please notify the sender immediately and delete all instances of this email and any attachments from your system.