



МИНИСТЕРСТВО ФИНАНСОВ  
РОССИЙСКОЙ ФЕДЕРАЦИИ  
(МИНФИН РОССИИ)

The Secretary-General  
of the United Nations

Mr. Antonio Guterres

СТАТС-СЕКРЕТАРЬ -  
ЗАМЕСТИТЕЛЬ МИНИСТРА

Ильинка, д. 9, Москва, 109097  
телетайп: 112008, телефакс: +7 (495) 913-47-74

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The Ministry of Finance of the Russian Federation being the tax policy competent authority presents its compliments to the Secretary General and the Secretariat and with the reference to the Resolution adopted by the General Assembly on 30 December 2022 on the "Promotion of inclusive and effective international tax cooperation at the United Nations" has the honor to submit the Russian Federation view on the Report as the basis for further discussions during the Assembly's seventh-eighth session.

The Resolution is aimed to strengthen international tax cooperation in a more inclusive intergovernmental forum to make it fully inclusive and more effective.

The objectives of the Resolution are consistent with those of the Russian Federation.

In this regard, we would fully support the necessity of the establishment of a *Member State-led intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation with effective equal footing participation for every member-state.* We believe that such a platform could help to develop common tax recommendations and instruments, enabling especially developing countries to exercise their taxing rights in the most effective way, for example in:

- sharing the best tax administration practices and policies and developing pilot project proposals for their implementation in countries concerned,

- creating the UN knowledge sharing platform on tax policy and administration to share a common view on components of digital transformation of tax administration and design an overview of best practices in tax policy,
- creating an alternative tax framework for Automatic Exchange of Information (AEOI) with establishing UN-based transmission system for AEOI where the UN would be a depository,
- creating a global tax residence data base to improve international tax compliance,
- developing of flexible international multilateral conventions reflecting the UN Model concept that can be adhered by all interested countries.

The Ministry of Finance of the Russian Federation avails itself of this opportunity to renew to the Secretary General and the Secretariat the assurances of its highest consideration.

Yours sincerely,

Alexey Sazanov

Deputy Minister of Finance  
The Russian Federation

