Secretary General,
Esteemed members of the Secretariat,
Sir or Madam,

We thank you for the opportunity to provide you with our thoughts on the report mandated by the General Assembly and other aspects of the resolution A/RES/77/244 on the Promotion of Inclusive and Effective Tax Cooperation at the United Nations.

At first, we would like to express our full support for the goals detailed in the preamble paragraphs of the mentioned resolution and that we also share its baseline assessments regarding the state and the importance of international cooperation in the field of taxation at the United Nations.

In particular, we would also like to highlight the valuable contribution of the United Nations Committee of Experts on International Cooperation in Tax Matters. The Committee’s work is of outmost importance for the facilitation of international cooperation in taxation by developing countries, among themselves, but also in relation with developed countries. This contribution provides the Committee with a unique selling proposition in the field of international taxation. We suggest for this reason not to alter the institutional framework of the Committee and express our continuing support for the Committee’s work through enabling the participation of Swiss experts in the capacity of members of the Committee or Subcommittees as well as country observers or also through logistic support of the Committee’s annual sessions in Geneva.

Furthermore, we would like to share with you our following observations regarding the current state of the instruments of international cooperation regarding taxation, in particular in terms of effectiveness, diversity and inclusion of developing countries:

In the last decade international cooperation regarding taxation developed considerably. Substantive reforms were achieved by the international community in particular regarding transparency and the taxation of business profits in the State where value is created. Key results to mention in this place are the implementation of the automatic exchange of information on financial accounts by more than 110 participating jurisdictions or the outcomes from the project of the OECD/G20 to counter Base Erosion and Profit Shifting (BEPS) endorsed by more than 140 countries.

New fora have been created that are open for participation by all States. The OECD/G20 Inclusive Framework on BEPS has, e.g., currently 142 members and many of them are developing countries. The Convention on Mutual Administrative Assistance in Tax Matters counts currently 146 parties. We consider the existing bodies of international cooperation regarding taxation, therefore, to be inclusive.

On the other hand, we would like to bring to your attention that the progress made in the past and also the current undertakings to reform the system of international taxation of multinational enterprises (in particular the two Pillars), require countries to allocate important resources to that work. The creation of further standard setting bodies with basically the same aims could therefore, in our view, not only cause undesired duplications of work streams, but also unnecessarily absorb scarce resources, not least in developing countries. Those countries risk to be excluded from a full participation in future work on international taxation and, therefore, to be underrepresented due to resources constraints. The establishment of further bodies without coordination with the already existing framework could, for this reason, in our view negatively affect the inclusiveness of the international cooperation regarding taxation.

Finally, we would like to reiterate our gratitude for the opportunity to share with you our views and the expression of our continuing support of the United Nation’s current framework for international cooperation on taxation.

Respectfully yours,
Call for public input: Promotion of inclusive and effective tax cooperation at the United Nations

Von: Taxcommittee <taxcommittee@un.org>
Gesendet: Samstag, 18. Februar 2023 00:45
An: Taxreport2023 <taxreport2023@un.org>
Cc: Taxreport2023 <taxreport2023@un.org>
Betreff: Call for public input: Promotion of inclusive and effective tax cooperation at the United Nations

Dear Colleagues and participants in the UN tax work,

On behalf of the UN Secretariat, I am pleased to share a call for public input to the report to be prepared in response to the resolution adopted by the General Assembly on 30 December 2022 on the “Promotion of inclusive and effective tax cooperation at the United Nations.” The resolution reaffirms earlier international commitments to scale up international tax cooperation, fight illicit financial flows and combat aggressive tax avoidance and evasion. It decides to begin intergovernmental discussion at the United Nations Headquarters in New York on ways to strengthen the inclusiveness and effectiveness of international tax cooperation.

Member States have requested in the resolution that the Secretary-General prepare a report as the basis for further discussions during the Assembly’s seventh-eighth session, in the fourth quarter of 2023. The report will analyze all relevant international legal instruments, other documents and recommendations that address international tax cooperation; evaluate options to strengthen the inclusiveness and effectiveness of such cooperation and their viability; and outline potential next steps.

In preparing his report, the Secretary-General will consult widely with Member States and relevant stakeholders, including international and regional organizations, civil society, business and academia. Engaging with young persons will also be an important part of these consultations.

The Secretary-General invites written input from Member States and relevant stakeholders, to be submitted to the Secretariat by 10 March 2023, to taxreport2023@un.org.

Inputs are welcome from relevant stakeholders on the range of issues addressed in the resolution. There is no template for the written input, which is to be sent by email to taxreport2023@un.org. Kindly note that the written input received will subsequently be posted on the website, accessible here.

In addition, a number of informal briefings / consultations and other events will be held in the coming months that will also inform the preparation of the report, including the 2023 ECOSOC Special Meeting on International Cooperation in Tax Matters, which will take place on 31 March. A projected roadmap that tentatively outlines how the resolution will be implemented is available here. Please check the website regularly for updates.

Should you have any questions, please contact the Secretariat at taxreport2023@un.org.

With high regards,
Financing for Sustainable Development Office
UNDESA