

1.中方支持在国际税务合作中加强包容性和有效性，欢迎联合国为推动包容和有效的国际税务合作所作出的努力，支持联合国在国际税收规则制定和国际税收协调中发挥更加积极作用。

2.中方一直致力于帮助其他发展中国家加强国内资源动员能力，通过参与联合国税务专家委员会、与 IMF、OECD 开展多边能力建设项目、支持一带一路税收征管合作机制开展培训等方式为其他发展中国家提供能力建设机会。

3.中方认为，国际税务合作应尽可能充分考虑所有国家的立场，坚持公平透明原则，致力于促进实现可持续发展目标；应坚持务实原则，尊重现有多边税务合作框架下已经形成的国际性共识和成果，减少非必要的重复建设和资源投入；应充分发挥联合国国际税务合作专家委员会、OECD/G20 BEPS 包容性框架等现有的国际税务合作机制的作用，加强彼此间的沟通与合作。

4.在推进国际税务合作包容性和有效性的过程中，联合国可加强与亚洲-大洋洲税收管理与研究组织、亚太税收中

心、非洲税收征管论坛、美洲国家税收组织等区域性税收组织的对话，充分考虑和吸纳发展中国家的意见。

1. China supports strengthening inclusiveness and effectiveness in international tax cooperation, welcomes the efforts of the United Nations to promote inclusive and effective international tax cooperation, and supports the United Nations to play a more active role in international tax policy making and international tax coordination.

2. China has been committed to helping other developing countries strengthen their capacities of mobilizing domestic resources, and providing capacity building opportunities for other developing countries by participating in the United Nations Committee of Experts on International Cooperation in Tax Matters, conducting multilateral capacity building programs in long-term friendly collaboration with IMF and OECD, and supporting Belt and Road Initiative Tax Administration Cooperation Mechanism (BRITACOM) to deliver training programs.

3. China believes that international tax cooperation should take into account of the positions of all countries with full efforts, adhere to the principle of fairness and transparency, and be committed to promote the realization of UN's sustainable development goals. All parties should adhere to the principle of pragmatism, respect the international consensus and achievements reached under the existing multilateral tax cooperation framework, and reduce unnecessary redundant construction and resource investment. We should give full play to the role of existing international tax cooperation mechanisms such as United Nations Committee of Experts on International Cooperation in Tax Matters, OECD/G20 BEPS Inclusive Framework, and enhance communication and coordination among them.

4. In the process of promoting the inclusiveness and effectiveness of international tax cooperation, the United Nations can strengthen its dialogue with regional tax organizations, such as Study Group on Asian Tax Administration and Research (SGATAR), Asian Pacific Tax Hub (APTH), African Tax Administration Forum (ATAF), Inter-American Center of Tax Administrations (CIAT), and adequately consider and adopt inputs from developing countries.