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The Permanent Mission of Turkey to the United Nations presents its compliments to the Secretariat of the Department of Economic and Social Affairs of the United Nations (DESA) and, with reference to the Latter's Note No: DESA-14/01615 dated 12 December 2014, has the honour to transmit herebelow the views of Ministry of Finance of Turkey pertaining to the operative paragraph 7 of the ECOSOC Resolution 2014/12 of 13 June 2014 entitled "Committee of Experts on International Cooperation in Tax Matters":

"Turkey considers that the Committee should give due consideration to the aims and objectives expressed in the OECD/G20 Action Plan on Base Erosion and Profit Shifting and pay special attention to the experiences of developing countries and their economies' special situation in the course of updating and enhancement of the "United Nations Model Double Taxation Convention between Developed and Developing Countries" and the "United Nations Practical Manual on Transfer Pricing for Developing Countries" in order to provide a common International framework in the field of taxation.

Moreover, following the adoption of "The Standard for Automatic Exchange of Financial Account Information in Tax Matters", many countries including developing countries expressed their intention to start automatic exchange of information by the end of 2017 and 2018. In order to help developing countries to benefit from the recent improvements in tax transparency, significant work has been initiated by Global Forum on Transparency and Exchange of Information such as the Africa Initiative and pilot projects. Turkey suggests that in order to facilitate the engagement of developing countries to AEOI, a similar work, such as forming a new platform under which developed country tax experts can share their experience in the field of EoI with developing country tax experts can be undertaken by "Committee of Experts on International Cooperation in Tax Matters". This platform should give special attention to the needs of developing countries and build awareness of the potential to cooperate in the field of taxation and especially AEOI by sharing knowledge and experience. Taking into account the importance of this issue, outcomes of this platform can be reported to the Council."

The Permanent Mission of Turkey to the United Nations avails itself of this opportunity to renew to the Secretariat of the Department of Economic and Social Affairs of the United Nations the assurances of its highest consideration.

New York, 9 February 2015

