

# United Nations Nations Unies

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The Secretariat of the United Nations presents its compliments to the Permanent Missions of Member States and Permanent Observers of Non-member States to the United Nations and has the honour to refer to General Assembly [resolution 77/244](#) of 30 December 2022, entitled “Promotion of inclusive and effective international tax cooperation at the United Nations.”

In the resolution, the General Assembly requests the Secretary-General to “prepare a report analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, considering, inter alia, avoidance of double taxation model agreements and treaties, tax transparency and exchange of information agreements, mutual administrative assistance conventions, multilateral legal instruments, the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting and other forms of international cooperation, as well as outlining potential next steps, such as the establishment of a Member State-led, open-ended ad hoc intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation” (para. 3).

The resolution further requests the Secretary-General to “consult with Member States, the members of the Committee of Experts on International Cooperation in Tax Matters, the Platform for Collaboration on Tax, and other international institutions and relevant stakeholders” in preparing his report (para 4), and for this reason the Secretary-General invites you to send your written input to the report.

All written input must be received by 17 March 2023 and should be sent via email to [taxreport2023@un.org](mailto:taxreport2023@un.org) or to the following address:

Department of Economic and Social Affairs  
Financing for Sustainable Development Office  
Two United Nations Plaza  
Room DC2-2306  
New York, NY 10017

The Secretariat will also continue to use the existing platforms to consult you at various stages in the preparations of the report in the coming months, including through the relevant multi-stakeholder platforms and meetings of the Economic and Social Council and briefings by the Secretariat.

The Secretariat of the United Nations avails itself of this opportunity to renew to the Permanent Missions of Member States and Permanent Observers of Non-member States to the United Nations the assurances of its highest consideration



27 February 2023