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**Committee of Experts on International
Cooperation in Tax Matters**

Thirtieth session

24-27 March 2025

Item 3(l) of the provisional agenda

Increasing Tax Transparency

Co-Coordinator's Report

Summary

This report is presented to the Thirtieth Session of the Committee. It outlines the discussions held by the Subcommittee on Increasing Tax Transparency towards fulfilling its mandate. It presents for the Committee's *approval* the attached draft guidance on: (1) exchange of information (EOI), including practical guidance for countries new to EOI; (2) use of exchanged information for non-tax purposes; and (3) assistance in collection in the context of addressing gaps in existing guidance on Exchange of Information.

Background

1. At the Twenty-third Session of the Committee in October 2021, the Secretariat provided a paper on Increasing Tax Transparency [E/C.18/2021/CRP.31](#). That paper examined the role that the Committee could play in promoting and supporting tax transparency initiatives in developing countries. At this Session, the Subcommittee was established to address the issue of tax transparency in developing countries by: identifying gaps in existing work on information exchange in developing countries; identifying challenges faced in the implementation of international standards in exchange of information; proposing solutions to address the identified gaps and challenges; and advising on ways to provide technical support to developing countries to address those challenges.

2. In subsequent meetings, the Subcommittee reported on its proposed workplan, and the progress made towards this workplan. See the following relevant documents for reference:

- [Report on the Twenty-third Session](#).
- [E/C.18/2022/CRP.12](#) - Co-Coordiators' report presented to the Twenty-fourth Session.
- [Report on the Twenty-fourth Session](#),
- [E/C.18/2022/CRP .32](#) - Co-Coordiators' report presented to the Twenty-fifth Session.
- [Report on the Twenty-fifth Session](#).
- [E/C.18/2023/CRP .5](#) - Co-Coordiators' report presented to the Twenty-sixth Session.
- [Report on the Twenty-sixth Session](#).
- [E/C.18/2023/CRP.32](#) - Co-Coordiators' report presented to the Twenty-seventh Session.
- [Report on the Twenty-seventh Session](#)
- [Report on the Twenty-eighth Session](#)
- [E/C.18/2024/CRP.37](#) - Co-Coordiators' report presented to the Twenty-ninth Session.
- [Report on the Twenty-ninth Session](#)

3. At the Twenty-ninth Session, the Committee considered the Annex to the Co-coordinators' report which was presented for a second reading and the Committee and Observers gave feedback on the paper .

Meetings of the Subcommittee

4. The Subcommittee held virtual meetings on 9 & 10 December 2024, 13 & 14 January 2025 and 17 & 18 February 2025 to discuss the identified workstreams to fulfill the mandate of the working group. This report reflects the outcome of those discussions.
5. The Subcommittee discussed the feedback received from the Twenty-ninth Session and took note that it was important to provide updates to the various references made to ongoing work. Members noted that the tax transparency under consideration had to do with exchange of information and as such it was important that the paper clearly outlined this in the introduction.
6. It was further agreed that there was need to include country experiences and examples in the guidance as this addressed one of the challenges emanating from a lack of awareness of the resources available as well as ongoing work in increasing tax transparency.

Issues

7. The Committee is invited to: review the approach taken by the Subcommittee in addressing the awareness gap by detailing some of the available material and resources on exchange of information; and give **final approval** of the draft guidance contained in the attached **Appendix**.