



Economic and Social Council

Distr.: Limited
22 July 2010

Original: English

Substantive session of 2010

New York, 28 June-23 July 2010

Agenda item 13 (h)

Economic and environmental questions: international cooperation in tax matters

**Draft resolution submitted by the Vice-President of the Council,
Somduth Soborun (Mauritius), on the basis of informal consultations
on draft resolution E/2010/L.10**

Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolution 2004/69 of 11 November 2004, in which the Council decided that the Ad Hoc Group of Experts on International Cooperation in Tax Matters would be renamed the Committee of Experts on International Cooperation in Tax Matters,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development¹ for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the concerned multilateral bodies and relevant regional organizations, giving special attention to the needs of developing countries and countries with economies in transition,²

Welcoming the request to the Economic and Social Council made in the Doha Declaration on Financing for Development³ and the Outcome of the Conference on the World Financial and Economic Crisis and its Impact on Development⁴ to examine the strengthening of the institutional arrangements to promote international

¹ *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18-22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex.

² *Ibid.*, para. 64.

³ General Assembly resolution 63/239, annex.

⁴ General Assembly resolution 63/303, annex.



cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,⁵

Recognizing that while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing within the concerned multilateral bodies and relevant subregional and regional organizations,

Taking note of the report of the Committee on its fifth session,⁶

1. *Requests* the Secretary-General, taking into account the views of Member States and taking into consideration the work done on tax matters in other international forums, to submit to the Council by March 2011 a report examining the strengthening of institutional arrangements to promote international cooperation in tax matters, including the United Nations Committee of Experts on International Cooperation in Tax Matters;

2. *Further requests* the President of the Economic and Social Council to convene a discussion within the Council by spring 2011 on international cooperation in tax matters;

3. *Reiterates* its appeal to Member States and relevant organizations to consider contributing generously to the trust fund for international cooperation in tax matters established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts in this regard, which will facilitate adequate representation from developing countries in the meetings of the subcommittees and working groups of the Committee;

4. *Takes note* with appreciation of the proposed Code of Conduct on Cooperation in Combating International Tax Evasion⁷ adopted by the Committee, and encourages Member States to further discuss the issue within the United Nations, as a practical means of enhancing international tax cooperation.

⁵ General Assembly resolution 63/239, annex, para. 16; and Assembly resolution 63/303, annex, para. 56 (c).

⁶ *Official Records of the Economic and Social Council, 2009, Supplement No. 25* (E/2009/45).

⁷ *Ibid.*, annex.