

Secretary-General

United Nations

Submission with Respect to General Assembly Resolution 77/244, Promotion of Inclusive and Effective Tax Cooperation at the United Nations

I have been a member in various periods of the United Nations Committee on International Cooperation in Tax Matters and I would like to express my full support for the initiative to expand the role of the United Nations with respect to international tax issues, including international tax cooperation and combatting illicit financial flows and aggressive tax planning arrangements.

My experience with the United Nations Committee of Experts is that it has not been able to fully address the growing problems faced by developing countries. The reason for that is mainly lack of funding and the composition of the Committee. In order for the Committee to be able to be more effective I am of the opinion that the Secretariat needs to be expanded and therefore will need more funding. The Committee membership should also in my view reflect more members from developing countries and this can be done by increasing its members to 30, adding 5 new members to the actual 25 membership. Those new 5 members being from developing countries would assist the Committee in its objective of first understanding and then addressing problems that those countries are facing.

It is also in my opinion vital that the Committee and its members continue to be a technical body and in order to make sure that there is an effective participation from developing countries at meetings of the Committee, funding for travel and subsistence for those members is of utmost importance.

Yours truly,

Liselott Kana

Co-Chair UN Tax Committee