From: Wassal M. Almalki

Sent: Monday, 13 March, 2023 11:10 AM

To: Taxreport2023

Subject: Saudi Arabia - UN Resolution on Promotion of Inclusive and Effective International Tax Cooperation

Dear Colleagues,

I hope this email finds you well

This is Wassal M. Almalki, International Relations & Treaties General Manager at the Saudi Zakat, Tax, and Customs Authority.

We would like to bring to your attention, that Saudi Arabia, as a member of the G20 and of the G20/OECD Inclusive Framework on Base Erosion and Profit Shifting project, works with the Organization for Economic Cooperation and Development (OECD) to address several challenges related to global tax rules, including bilateral tax treaties and information exchange, as well as the challenges arising from the digitalization of the economy which is known as Pillar One and Two. We also participate in the relevant meetings at the UN committee of Tax Experts.

We welcome the UN Resolution titled "Promotion of inclusive and effective international tax cooperation" to begin intergovernmental discussions in New York at United Nations Headquarters on ways to strengthen the inclusiveness and effectiveness of international tax cooperation through the evaluation of additional options, including the possibility of developing an international tax cooperation framework or instrument that is developed and agreed upon through a United Nations intergovernmental process, taking into full consideration existing international and multilateral arrangements.

The Kingdom of Saudi Arabia is looking forward to actively participating and engaging in this framework and appreciates your cooperation in keeping us updated on the progress that would be made toward this project.