

Berlin, 17 March 2023

Dear Secretariat,

I refer to the invitation to submit views on the possible content of the report that will be presented to the General Assembly as set out in the resolution on "Promotion of inclusive and effective tax cooperation at the United Nations" (A/RES/77/244). In my capacity as Member of the UN Committee of Experts on International Cooperation in Tax Matters, I would like to contribute to the process with the following personal views:

Good progress has been achieved in the area of international tax cooperation in recent years. Examples are well known: this includes the work on Base Erosion and Profit Shifting, tax transparency, exchange of information and capacity building. International Organisations have been working closely together to achieve joint progress, e.g. within the Platform for Collaboration on Tax.

As far as future priorities are concerned, the report should first focus on identifying the next key topics to address. The question of which international forum is most appropriate for addressing these issues – or, even more inclusively how existing actors can cooperate to achieve our jointly defined aim of promoting a tax system that contributes to the sustainable development of all – is a matter that should be tackled in a second stage.

Some of these topics are already on the agenda of the UN Committee of Experts on International Cooperation in Tax Matters. Others need more elaboration, such as tax morale and tax and gender, to name only a few.

With regard to the work of the UN Committee of Experts on International Cooperation in Tax Matters, it should be recognized that the Committee has delivered valuable output in the past, including the continued development of the model for double taxation treaties as well as recommendations regarding ODA-related bilateral treaties.

In my view, the UN Committee of Experts on International Cooperation in Tax Matters was able to fulfil these tasks because of its unique structure, which facilitates intense and professionally well-founded discussions.

The Committee works efficiently and achieves high-quality results, which are in line with the self-defined needs of developing countries. The work programme is determined in a transparent process at the beginning of each membership and further developed upon request by any member of the Committee. In the subcommittees, all Committee members work together on equal footing and contribute according to their expertise; decisions are generally taken by way of consensus. Moreover, the composition of the Committee takes into account regional representation, which ensures that outputs are not contrary to the interests of developing countries.

Titia Stolte-Detring

Germany

Member of the UN Committee of Experts on International Cooperation in Tax Matters