



**STATEMENT ON BEHALF OF GROUP OF 77 AND CHINA BY MR. LARBI DJACTA, PERMANENT MISSION OF ALGERIA TO THE UNITED NATIONS, BEFORE THE ECONOMIC AND SOCIAL COUNCIL INTRODUCING THE DRAFT RESOLUTION ENTITLED "COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS" (New York, 25 July 2012)**

Mr. President,

The Group of 77 and China is pleased to introduce the draft resolution entitled "Committee of Experts on International Cooperation in Tax Matters" as contained in document E/2012/L.20.

Mr. President,

The draft aims to build on last year's ECOSOC resolution 2011/23 of 27 July 2011, toward 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.

In so doing, the draft welcomes the discussion in the Economic and Social Council on 15 March 2012 on international cooperation in tax matters; and recognizing the need for continued consultations to explore options with regard to the strengthening of institutional arrangements to promote international cooperation in tax matters, including on the issue of the conversion of the Committee into an intergovernmental subsidiary body of the Economic and Social Council, the draft calls for a one-day meeting in spring 2013 in Economic and Social Council to consider these matters.

Mr. President,

The draft also notes the 2011 revised version of the United Nations Model Double Taxation Convention between developed and developing countries; and recognizes the work of the Financing for Development Office in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the Ministries of Finance and the National Tax Authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion.

Mr. President,

It is the hope that this draft resolution will be adopted by the Council by consensus.