



**REMARKS ON BEHALF OF THE GROUP OF 77 AND CHINA BY H.E. MRS. CHULAMANEE CHARTSUWAN, AMBASSADOR AND DEPUTY PERMANENT REPRESENTATIVE OF THE KINGDOM OF THAILAND TO THE UNITED NATIONS, ON THE DRAFT PROPOSALS RELATING TO ITEM 18 (H): "COMMITTEE OF EXPERTS ON INTERNATIONAL COOPERATION IN TAX MATTERS" AND AGENDA ITEM 2: "FURTHER WORKING ARRANGEMENTS FOR THE 2017 SESSION OF THE ECONOMIC AND SOCIAL COUNCIL (ECOSOC)", IN THE ECOSOC PLENARY MEETING (New York, 5 October 2016)**

Mr. President,

1. I have the honour to deliver this statement on behalf of the Group of 77 and China.
2. At the outset, allow me to express my appreciation to the facilitator, Mr. Troy Torrington from Guayana, our coordinator, Mr. Tumasie Blair from Antigua and Barbuda, as well as our partners for the dedicated efforts as well as spirit of flexibility and cooperation of which we hope would allow us to achieve the consensual agreement on the draft proposals E/2017/L.5, E/2017/L.6, and E/2017/L.7 relating to the Committee of experts on International Cooperation in Tax Matters and Further working arrangements for the 2017 session of the ECOSOC respectively.

Mr. President,

3. The draft resolution on the Committee of experts on International Cooperation in Tax Matters was originally submitted by the Group of 77 and China after more than 7 months ongoing discussion between Member States on the issue of the Committee and the Special Meeting on International Cooperation in Tax Matters, especially with respect to the dates and venues of the said meetings. The Group started out with our strong determination to solve this long standstill in order to support the work of the ECOSOC Presidency and continuity of the work of the Committee. Most importantly, our draft resolution was submitted with the aim to translate the mandate in paragraph 29 of Addis Ababa Action Agenda (AAAA), in order to increase engagement of the Committee with the ECOSOC with a view to enhancing intergovernmental consideration of tax issues. With our high appreciation to the substantive works of the Committee and our intention to faithfully implement this mandate, we expressed our unwavering support to have one session of the Committee be held in New York back to back with the Special Meeting, while the second session of the Committee be held in Geneva.
4. Throughout the process of consultation, the Group of 77 and China have exercised our utmost flexibility. First, it is most evident that the Group always strongly urge ECOSOC President to find the best solution for a mutually agreeable "full decision package" of the Committee and Special Meeting on International Cooperation in Tax Matters. Nonetheless, the Group have demonstrated our good intention by responding to the timely request of the Presidency to allow the decision on the date and venue of the twelfth session of the Committee to be taken before the full decision package would be reached.
5. Second, we expressed our firm position since the beginning of consultation that the consideration on Tax Committee issue has importance in its own right and should not be linked to the consideration on FfD Forum. Once again, we have compromised our longstanding principle as

well as our positions on the dates and the theme of 2017 FfD Forum, on an exceptional basis, in order to secure all relevant Member States' engagement in the discussion process.

6. In this regard, the Group urge all Member States to exercise the supreme level of flexibility the same way we did in order to move toward achieving the consensus on these draft resolution and decisions since they give a clear direction to the future working mechanism of the Tax Committee and the advance physical preparation for 2017 FfD Forum, and also support the Tax Committee and its subcommittees and advisory group to enhance its resources in order to strengthen its effectiveness and operational capacity, as well as allow sufficient time for the substantive preparation and collection of statistical data critical to the deliberation and follow-up of AAAA, particularly those to be incorporated in the Inter-agency Task Force (IATF) report.

7. Last but not least, the Group wish to thank the Presidency of ECOSOC and his team for the efforts to reach out to all Member States which lead to the inclusive and balanced outcome.

I thank you, Mr. President.

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