



including the UN Committee of Experts, and of the work done on tax matters in various international fora. Finally, we take note of the summary of the views provided by Member States and the three options presented by the Secretariat, for consideration by the Council, on the strengthening of institutional arrangements within the UN to enhance international tax cooperation.

In particular, we note that out of the thirty-two replies provided by UNMS (including the EU reply on behalf of its 27 MS), only six MS proposed an upgrading of the UN Committee of experts to an intergovernmental body subsidiary to ECOSOC. The majority, including the EU and its Member States, recommended being prudent towards an initiative that could be seen as competing with existing institutions rather than aiming at improving international cooperation in the tax area. According to the majority of MS that contributed to the SG report, efforts should rather focus on enhancing synergies with other international fora, in particular with the OECD. Therefore, we believe that only option "a" (strengthening the existing arrangements within the United Nations while retaining the current format of the Committee of Experts), should be considered further.

You can count on the constructive and active engagement of the EII in future discussions on this topic.

Thank you very much, Mr. President.