



ECOSOC/1

Note: 01/11/09

The New Zealand Permanent Mission to the United Nations (Department of Economic and Social Affairs, Financing for Development Office) and has the honour to refer to Note DESA-10/3508 requesting input by 31 January 2011 for the report examining the strengthening of institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation on Tax Matters.

The attached document sets out New Zealand's views on issues to be covered in the report.

The New Zealand Permanent Mission to the United Nations takes this opportunity to renew to the Secretariat of the United Nations (Department of Economic and Social Affairs, Financing for Development Office), the assurances of its highest consideration.

New Zealand Permanent Mission to the United Nations

NEW YORK

31 January 2011



REPORT ON STRENGTHENING OF INSTITUTIONAL ARRANGEMENTS TO
PROMOTE INTERNATIONAL COOPERATION IN TAX MATTERS,
INCLUDING THE COMMITTEE OF EXPERTS ON INTERNATIONAL
COOPERATION IN TAX MATTERS

NEW ZEALAND VIEWS

New Zealand supports the work of the United Nations in international tax matters. It acknowledges the need to further promote international cooperation and capacity building in this area as a component of economic mobilisation, which is needed in order to achieve the internationally agreed development goals, including the Millennium Development Goals.

New Zealand recognises the valuable work done by the current UN body, the Committee of Experts on International Cooperation in Tax Matters, established in 1994, in particular regularly updating the UN Model Income Tax Convention.

New Zealand is aware of proposals to change the current UN structure of international cooperation on tax matters, but has reservations about such a proposal.

New Zealand notes that work on tax issues takes place in a number of international fora including the International Monetary Fund, World Bank, the Global Forum on Transparency and Exchange of Information for Tax Purposes and the OECD. New Zealand participates actively in some of these fora and does not see a need for their work to be duplicated in a new UN body.

New Zealand is aware of and supports initiatives in some of these other bodies which are aimed at ensuring the concerns of developing countries are taken into account, including through increased engagement by those countries.

New Zealand supports the work done by the UN Committee of Experts on International Cooperation in Tax Matters and notes that the Committee is effective and notes in that regard the creation in October 2009 of sub-committees to address new developments on international tax cooperation, responding to the Doha mandate to examine the strengthening of UN institutional arrangements in this area.

New Zealand does not consider that strengthening institutional arrangement necessarily requires the creation of a new intergovernmental body or upgrading existing structures. Rather every effort should first be made to ensure that the existing Committee and sub-committees function in the most effective way.

In addition, New Zealand considers that there is scope to consider further

New Zealand notes any expansion of the mandate of the UN Committee on World Development

creation of a new body would have resource implications. Ensure the

Secretary General make such recommendations. New Zealand would ask that

the report also address the resource implications in appropriate detail.

New Zealand Permanent Mission to the United Nations

31 January 2011