

**ECOSOC Special Meeting on International Tax Cooperation
(New York, 15 March 2012)**

Executive summary

Pursuant to ECOSOC resolution 2011/23, the Council held, for the first time in its recent history, a one-day special meeting to consider the question of international cooperation in tax matters, including institutional arrangements to promote such cooperation. In accordance with the same resolution, the President of ECOSOC, H.E. Mr. Miloš Koterec (Slovakia), invited representatives of national tax authorities to participate in the meeting.

Mr. Alexander Trepelkov, Director, Financing for Development Office, UN-DESA, introduced the

Mr. Michael Keen, Deputy Director, Fiscal Affairs Department, IMF, focused on his organization's capacity development activities in the tax area. He emphasized that in addition

In addition, Mr. Michael Lennard, Chief, International Tax Cooperation Unit, FfDO/DESA, outlined the key features of the UN Model focusing on those articles and commentaries which were updated as compared to the 2001 version. Following the panel presentations, the seven Committee members, who were present at the meeting, commented on the Committee's achievements and stressed the need for additional resources to support its work.

During the general discussion, all countries agreed on the need to strengthen international cooperation in tax matters and on the important role of the UN work in this area. However, the discussion revealed the continued divide between devel-4(n)8c.0006Tw[inC11.e)8(d.0003TD