

# Questionnaire for UN Tax Committee Members

## 1. Background

In its resolution 2011/23, the Economic and Social Council *requested* the Secretary-General “to submit to the Economic and Social Council a report on the role and work of the Committee in promoting international cooperation in tax matters, including further options to strengthen the work of the Committee and its cooperation with concerned multilateral bodies and relevant regional and subregional organizations”. In the same resolution, the Council also *decided* “to hold a one-day meeting in 2012 in conjunction with the special high-level meeting of the Economic and Social Council with the Bretton Woods institutions, the World Trade Organization and the United Nations Conference on Trade and Development to consider international cooperation in tax matters, including institutional arrangements to promote such cooperation”. The above-mentioned report will serve as basis for discussion at this meeting.

The responses to this questionnaire will serve as confidential and anonymous inputs to the report. Please note that the boxes below can be expanded by hitting “Enter”.

## 2. The Committee’s Mandate

- A. Do you consider the role and mandate of the UN Tax Committee to be sufficiently **clear**?  
If not, in which respects should it be clarified?

- B. Do you feel that the **work programme** of the Committee over the last few years has appropriately addressed the Committee’s mandate, especially in considering the priorities and concerns of developing countries?

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- C. What do you consider have been the major **obstacles** to fully implementing the Committee's mandate?

3. Current Working Methods

- A. What are the **strengths** in the working methods of the Committee (including its Subcommittees) and how can they be further enhanced?

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C. Do you consider that the Subcommittees (including Working Groups) have been **effective** in carrying out the Committee's mandate?

D. What **new working method(s)** would you suggest that would help the Committee in fulfilling its mandate and enhancing its role?

E. If **no new resources** are available, how could the Committee's work be made more effective, within the current resources?

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F. If

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C. How do you think the UN tax work should be differentiated from the work of other multilateral bodies working on tax cooperation issues, and what is its **“value added”**?

D. How do you assess the amount of attention the Committee has paid in its work to views and interests of the following constituencies?

	Too little attention	Right amount of attention	Too much attention
Developing countries in general			
Least Developed Countries			
Emerging market economies			
IMF and WB			
Regional organizations			
OECD			
Civil society			
Business sector			
Academics			

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5. Secretariat support

- A. What can be done by the Secretariat (1) within existing resources or (2) with additional resources (including human resources, improved skills and expertise, as well as financial resources) to better assist the Committee in fully implementing its programme of work?

- B. What issues require most immediate attention in order to improve the provision of

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D. Do you have any further comments including on other options to strengthen (1) the work of the Committee and (2) its cooperation with concerned multilateral bodies and relevant regional and subregional organizations?