



Special Meeting of ECOSOC on International Cooperation in Tax Matters

13 March 2012

15 March 2012

Statement on behalf of the European Union

1. Introduction

2. Tax avoidance

3. Tax evasion

4. The need for international cooperation in tax matters

5. The role of the OECD and the EU in international cooperation in tax matters

6. The role of the EU in international cooperation in tax matters

7. The role of the EU in international cooperation in tax matters

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11. Footnote

means of dealing with artificial tax avoidance and evasion,

grounded equally also as well as addressing corruption

international cooperation in tax matters

including countering countries

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Manual on Treaty Negotiations. Closer cooperation between relevant bodies of the UN and the UN as well as relevant regional organizations is fundamental when preparing international standards. Participation in order to ensure that the needs of developing countries, i.e. developing a developed, are taken into account.

Looking forward to our debate today.

Mr. President

released in February 2012 that the membership in the United Nations, as well as its history and expertise in the area of international

strengthening the

need to ensure