
Substantive Informal Session on International Tax Cooperation and Development

New York, 9 December 2014

Swiss Statement

Distinguished Co-Chairs

Mr. Moderator

Excellencies,

Ladies and Gentlemen,

We thank the Co-Chairs for putting this important topic on the agenda and for allowing Member States to have an informed discussion about international tax cooperation and development. Switzerland considers the issue of international tax cooperation a key to a successful Addis Conference.

Before talking about international tax cooperation let us remind ourselves that collecting taxes is the main source of domestic revenues for all countries. The fact

that tax revenues as a share of GDP in Least developed countries are much lower than in Middle Income or High Income countries are a severe impediment to their sustainable development prospects.

income countries, the most evident are: (i) the large amounts of potential tax income that is given away routinely by governments in the form of _____ ; (ii) dealing _____ , especially where administrative capacity and compliance habits are weak (iii); the large informal economy limiting the number of taxpayers compared to the workforce; (iv) the under-

