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STATEMENT BY H.E. MS. PAULETTE BETHEL
ON BEHALF OF CARICOM
ON THE REPORT OF THE SECRETARY-GENERAL
ON STRENGTHENING OF INSTITUTIONAL ARRANGEMENTS TO
PROMOTE INTERNATIONAL COOPERATION IN TAX MATTERS,
INCLUDING THE COMMITTEE OF EXPERTS ON INTERNATIONAL

conversion of the Committee of Experts on International Cooperation in Tax Matters into an intergovernmental subsidiary body of the Economic and Social Council.

Within the context of the United Nations, the proposed conversion would broaden the existing intergovernmental discussion on tax matters through the greater inclusion of developing countries, particularly small developing countries. Moreover, a United Nations intergovernmental body would have, in the words of the current report, “universal legitimacy and authority”. With a clear development agenda, such a body would also allow for developing countries to move toward the achievement of sustainable

Mr. President,

We are at an important crossroad where the future of the Committee of Experts on International Cooperation in Tax Matters is concerned. As stated in the conclusion of the Secretary-General's report, "Ensuring that the United Nations plays its proper role in international tax cooperation in terms of its institutional capacity would be a significant contribution by the Economic and Social Council to enhancing domestic resource mobilization for development. It would respond to a real opportunity, and an urgent need, for greater international cooperation in tax matters for the benefit of both developed and developing countries in their common pursuit of sustainable development, including the attainment of the Millennium Development Goals by 2015." This is a challenge to which the ECOSOC must respond or risk the ignominy of being labeled short-sighted and stagnant.

It is my delegation's hope that this effort to strengthen international cooperation in tax matters will also incorporate increased efforts toward improved dialogue among existing international agencies and we look forward to working with all Member States toward these ends.

I thank you, Mr. President.