

on the strengthening of institutional arrangements to promote international cooperation in  
Matters.

To whom it may concern,

With reference to the note verbale DESA/10/2502 dated 1 December 2010, please  
find attached Japan's views on the strengthening of institutional arrangements  
to promote international cooperation in tax matters.

Regards,

Akifumi Mizuguchi  
First Secretary  
Economic Affairs Section  
Mission of Japan



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Japan does not consider it desirable to upgrade the Committee of Experts on International Cooperation in Tax Matters into a higher-level body such as an intergovernmental body, since that would not only duplicate the work undertaken by the Committee, but also might lead to the establishment of multiple and mutually-inconsistent international standards for tax.