



UNITED STATES MISSION TO THE UNITED NATIONS

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January 31, 2011

By Email: faxhdoffice@un.org

Department of Economic and Social Affairs
Financing for Development Office
Two United Nations Plaza
Room DC2-2172
New York, NY 10017

To Whom It May Concern:

Please allow me to convey to you in the attached document the submission of the United States of America in response to UUNA-1075508, which requests Member States to take on the responsibility of strengthening or institutional arrangements to promote international cooperation in tax matters.

Sincerely,

Ambassador Frederick D. Batton
U.S. Representative to ECOSOC

Attachment: U.S. Submission on Strengthening International Tax Cooperation (2 pages)

SUBMISSION OF THE UNITED STATES OF AMERICA
TO THE UNITED NATIONS SECRETARIAT

January 31, 2011

The United States welcomes this opportunity to present its views on the topic of strengthening of institutional arrangements to promote international cooperation in tax matters. The United States is a member of the Committee of Experts on International Cooperation in Tax Matters.

The United States wishes to commend the excellent work that has been carried out in this area by a number of highly technically competent bodies through broadly focused and inclusive processes and initiatives. These include efforts by the IMF

African Tax Administration Forum (ATAF), the Latin American Association of Tax

Tax Purposes, the Organisation for Economic Co-Operation and Development (OECD), the

United States notes that the work being undertaken in these contexts is designed to take into account the concerns and policy positions of both developing and developed countries.

For example, OECD Secretary General Angel Gurría, in his 12 September 2010 letter to United States Secretary of State Hillary Clinton, noted that the OECD Secretariat has been actively promoting participation of developed and developing countries alike. It should also be noted that the OECD Secretariat regularly conducts seminars and workshops in developing

In his letter, Mr. Gurría also called for more active UN involvement in these areas. The United States notes that the OECD Secretariat has been actively promoting participation of developed and developing countries alike. It should also be noted that the OECD Secretariat regularly conducts seminars and workshops in developing

In strengthening international tax cooperation we have a responsibility to avoid duplication of effort. Over the last few decades, the OECD has developed the technical expertise and a strong comparative advantage in these matters. While the Committee of Experts

example, most recently, the Committee of Experts examined such issues as dispute resolution, ownership. However, the OECD's Working Party has already dedicated significant resources to studying these same issues, made significant advances in providing of the information and

...and ... to

Member States. It is equally important that every Member State, including the United States, consider that it is our fundamental economic right to establish, maintain and liberalize

The United States

important matter.