

Distr.: Restricted
26 October 2007

ENGLISH ONLY

Economic and Social Council
Committee of Experts on International Cooperation
in Tax Matters
Third session
Geneva, 29 October-2 November 2007

**United Nations Code of Conduct on Cooperation
in Combating International Tax Evasion and Avoidance***

**Note by the Interim Coordinator of the Subcommittee on
Exchange of Information***

Contents

	<i>Paragraphs</i>	<i>Page</i>
I. Introduction	1	3
II. Objectives of the Code of Conduct	2-3	3
III. Other Codes of Conduct	4-5	3
IV. Content of the Code of Conduct	6	4
V. Avoiding Conflict with Other Initiatives	7	4
VI. Procedural Aspects	8-9	5
VII. Conclusion	10-11	5

I. Introduction

(5) United Nations Global Compact (framework document for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, the environment and anti-corruption).

5. Codes of conduct and framework documents have been adopted by many organizations other than the United Nations and by governments. Here is a very short list of such efforts:

(1) A Code of Conduct for Taxation, October 2007, sponsored by the Association for Accountancy and

VI. Procedural Aspects

8. To have maximum impact, a code of conduct dealing with international tax evasion should be adopted by the