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Committee of Experts on International  
Cooperation in Tax Matters  
Eleventh Session

Geneva, 19-23 October 2015

Agenda item 3 (a) (vi)

Article 26 (Exchange of Information): proposed Code of Conduct

PROPOSED CODE OF CONDUCT (201\*)

UNITED NATIONS CODE OF CONDUCT ON COOPERATION IN COMBATING  
INTERNATIONAL TAX EVASION

PREAMBLE

RECOGNIZING that tax evasion, including tax fraud, is a global problem affecting developed and developing countries,

CONSIDERING that during the past years the Committee of Experts has devoted substantive time and efforts to update the provisions related to exchange of information of the United Nations Model Double Taxation Convention between Developed and Developing Countries in order to adjust current conditions,

CONSIDERING also that during its 5<sup>th</sup> Session the Committee of Experts approved the Code of Conduct on Cooperation in Combating International Tax Evasion, setting minimum standards of conduct required in member countries regarding the exchange of information,

VALUING the important role that the G20 has played in the international sphere by supporting and encouraging the development of new initiatives on exchange of information and to tackle tax evasion, including tax fraud,

ACKNOWLEDGING the important role that the multilateral Convention on Mutual Administrative Assistance in Tax Matters (2010) has played in the international sphere by supporting and encouraging the development of new initiatives on exchange of information and to tackle tax evasion, including tax fraud,





