

Japan's response to the Note Verbale (DESA-10/3508) seeking views of Member States on the strengthening of institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters.

---

To whom it may concern,

With reference to the note verbale DESA-10/3508 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



XXXXXXXXXXXXXXXXXXXX.docx

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 OECD's Committee on Fiscal Affairs while increasing member countries' work-burden, but also might lead to the establishment of multiple and mutually-inconsistent international standards for tax.