

*In case of reply the
number and date of this
letter should be quoted*

Our Ref. TPU/MOF/L15/2011

Your Ref.:

Tel. No. 021- 673484



REPUBLIC OF GHANA

**MINISTRY OF FINANCE &
ECONOMIC PLANNING
P. O. BOX MB 40
ACCRA**

8 March, 2011

**DEPARTMENT OF ECONOMIC AND SOCIAL AFFAIRS
FINANCING FOR DEVELOPMENT OFFICE
U.N. DEPT. OF ECONOMIC AND SOCIAL AFFAIRS
2 U.N. PLAZA, ROOM DC2-2171
UNITED NATIONS,
NEW YORK, N.Y. 10017**

**COMMITTEE OF EXPERTS ON INTERNATIONAL
COOPERATION IN TAX MATTERS**

Reference is made to the United Nations Economic and Social Council (ECOSOC) **Resolution 2010/33 of 23rd July, 2010** requesting for Ghana's comments on the work done by the Committee of Experts on International Cooperation in Tax Matters.

Ghana wishes to commend the UN Tax Committee for its work and fully supports the **ECOSOC Resolution 2010/33**. However, we wish to make the following observations:

1. Ghana recognizes the need for more technical cooperation in International Tax issues. It is our opinion that UN Tax Committee should foster stronger collaboration through the involvement of more developing countries in setting international tax norms.
2. Ghana proposes that members of the UN Tax Committee should be nominated by their respective governments and in this respect, the Committee would serve as an intergovernmental forum with opportunity for members to act in their individual professional capacity for the benefit all developing countries.
3. Ghana recognizes that the UN in conjunction with the World Bank, IMF and OECD has to do more work in the area of International Taxation (e.g. Tax Treaties, Transfer Pricing, International Tax Avoidance and Evasion, Exchange of Information, Financial Innovations and Institutions and E-Commerce among others). In this respect, Ghana believes this would build and strengthen the capacity needed in developing countries to negotiate with developed countries on an equal footing.

It is worth noting that Ghana has signed nine (9) Double Taxation Conventions with the UK, France, Germany, Italy, South Africa, Belgium, Switzerland, Netherlands and Serbia and Montenegro and participate in the Global Forum on Transparency and Exchange of Information for Tax Purposes.

#66

RECEIVED MAR - 9 2011

I kindly take this opportunity to extend to you the felicitations of the Ministry and assurances of our highest esteem.



MRS. EFFIE SIMPSON EKUBAN
CHIEF DIRECTOR
FOR: MINISTER

- cc: Hon. Minister, MoFEP
- Hon. Minister, MoFA
- Hon. Deputy Minister's MoFEP
- Dr. E. Larbi-Saiw, TPU