



ECOSOC/I

Note: 01/11/09

The New Zealand Permanent Mission to the United Nations presents its compliments to the Secretariat of the United Nations (Department of Economic and Social Affairs, Financing for Development Office) and has the honour to refer to Note DESA-10/3508 requesting input by 31 January 2011 for the report examining the strengthening of institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation on Tax Matters.

The attached document sets out New Zealand's views on issues to be covered in the report.

The New Zealand Permanent Mission to the United Nations takes this opportunity to renew to the Secretariat of the United Nations (Department of Economic and Social Affairs, Financing for Development Office), the assurances of its highest consideration.

New Zealand Permanent Mission to the United Nations

NEW YORK

31 January 2011



**REPORT ON STRENGTHENING OF INSTITUTIONAL ARRANGEMENTS TO  
PROMOTE INTERNATIONAL COOPERATION IN TAX MATTERS,  
INCLUDING THE COMMITTEE OF EXPERTS ON INTERNATIONAL  
COOPERATION IN TAX MATTERS**

**NEW ZEALAND VIEWS**

New Zealand supports the work of the United Nations in international tax matters. It acknowledges the need to further promote international cooperation and capacity building in this area as a contribution to domestic resource mobilisation, which is needed in order to achieve the internationally agreed development goals, including the Millennium Development Goals.

New Zealand recognises the valuable work done by the current UN body, the Committee of Experts on International Cooperation in Tax Matters, established in 2004, in particular regularly updating the UN Model Income Tax Convention.

New Zealand is aware of proposals to change the current UN structure including through the possible creation of a new intergovernmental body for international cooperation on tax matters, but has reservations about such a proposal.

New Zealand notes that work on tax issues takes place in a number of international fora including the International Monetary Fund, World Bank, the Global Forum on Transparency and Exchange of Information for Tax Purposes and the OECD. New Zealand participates actively some of these fora and does not see a need for their work to be duplicated in a new UN body.

New Zealand is aware of and supports initiatives in some of these other bodies which are aimed at ensuring the concerns of developing countries are taken into account, including through increased engagement by those countries.

New Zealand acknowledges the need to ensure that the UN Committee is effective and notes in that regard the creation in October 2009 of sub-committees to address new developments on international tax cooperation, responding to the Doha mandate to examine the strengthening of UN institutional arrangements on tax matters.

New Zealand does not consider that strengthening institutional arrangement necessarily requires the creation of a new intergovernmental body or upgrading existing structures. Rather every effort should first be made to ensure that the existing Committee and sub-committees function in the most effective way.

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In addition, New Zealand considers that there is scope to consider further measures to improve cooperation among existing bodies, for example in relation to relevant activities at the OECD and in regional fora.

New Zealand notes any expansion of the mandate of the UN Committee or creation of a new body would have resource implications. Should the Secretary-General make such recommendations New Zealand would ask that the report also address the resource implications in appropriate detail.

New Zealand Permanent Mission to the United Nations  
31 January 2011

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