



*Permanent Mission of the Commonwealth of The Bahamas  
to the United Nations*

BM/1100/1/1

2 March 2011

To Whom It May Concern:

I have the honour to convey to you the attached document, representing the submission of The Bahamas in response to Note No. DESA-10/3508 dated 1 December 2010, which requests the views of Member States on the strengthening of institutional arrangements to promote international cooperation in tax matters.

Sincerely

A handwritten signature in black ink, appearing to read "Paulette Bethel".

Paulette Bethel  
**Permanent Representative**

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The Bahamas welcomes this opportunity to submit its views on the strengthening of the institutional arrangements within the United Nations to promote international tax cooperation among its Member States. It is The Bahamas' view that tax cooperation is an important aspect of the modern global economy.

The Bahamas recognizes the efforts of existing bodies to coordinate international tax transparency matters; however, there still remains a need to establish a forum with universal membership embodying truly democratic principles and a level playing field. We subscribe to the principle that an effective response to a global crisis requires comprehensive global action.

The Bahamas recognizes the important work of the United Nations Committee of Experts on International Cooperation in Tax Matters. This body has proven its ability to produce excellent work on areas including tax cooperation between developing and developed countries and the nexus of that work with the development agenda.

This important work should be directly linked to an intergovernmental process, where there is focused consideration of the issues involved and necessary follow-up at the appropriate levels. The Bahamas envisages that the work of this inter-governmental body would still be expert in nature and function in a similar manner to the United Nations Statistical Commission.

It is in this context that The Bahamas would strongly support the conversion of the Committee of Experts on International Cooperation in Tax Matters into an intergovernmental subsidiary body of the Economic and Social Council. Such a conversion, within the context of the United Nations, would broaden the existing intergovernmental discussion on tax matters through the greater inclusion of developing countries, particularly small developing countries. Moreover, a United Nations intergovernmental body, with a clear development agenda, would also allow for developing countries to move towards the achievement of sustainable development more realistically.

The Bahamas strongly believes that upgrading the Committee to an intergovernmental body would strengthen the work of this important group, and make it more efficient at an operational level. By upgrading the Committee, Member States would address, in a comprehensive manner, the inadequate budgetary support provided to the Committee, which has resulted in the lack of resources for meetings, and for important capacity building and technical assistance opportunities.

It is our hope that this effort to strengthen international cooperation in tax matters will also incorporate increased efforts toward improved dialogue among existing international agencies.

The Bahamas looks forward to working with Member States in this regard.