



# 中华人民共和国常驻联合国代表团

## PERMANENT MISSION OF THE PEOPLE'S REPUBLIC OF CHINA TO THE UNITED NATIONS

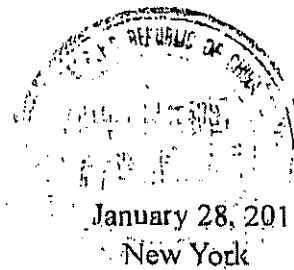
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The Permanent Mission of the People's Republic of China to the United Nations presents its compliments to the Secretariat of the United Nations, and with reference to the latter's note DESA-10/3508 dated 1 December 2010, has the honor to transmit, enclosed herewith, the proposals of the Chinese Government regarding the strengthening of institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters.

The Permanent Mission of the People's Republic of China to the United Nations avails itself of this opportunity to renew to the Secretariat of the United Nations the assurances of its highest consideration.



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(Unofficial translation)

The proposals of the Chinese Government regarding the strengthening of  
institutional arrangements to promote international cooperation  
in tax matters, including the Committee of Experts on  
International Cooperation in Tax Matters

1. To address the challenges brought about by economic globalization to their tax management, countries need to strengthen international cooperation on tax matters under the framework of the United Nations. China will continue to support the work of the Committee of Experts on International Cooperation in Tax Matters (hereinafter referred to as "the Committee").
2. Given the institutional deficiencies of the Committee, China agrees to reforming the institutional arrangement of the Committee, and upgrading it into an intergovernmental organization subordinate to ECOSOC to improve its authority and effectiveness in handling and coordinating international tax matters.
3. China supports in principle the fundraising efforts made by the Committee. Nevertheless, voluntary contributions can hardly guarantee funding stability. China suggests that the United Nations increase budgetary appropriation to the Committee and adjust budget utilization to compensate for the lack of operational funding of the Committee.
4. To ensure the leading role of the Committee in international tax matters, China suggests that the Committee follow the practice of the Committee on Fiscal Affairs of the Organization for Economic Cooperation and Development (OECD), and recruit resident experts and staff to conduct specific studies on the issues raised by the Committee and fulfill the Committee's mission on the technical front.

## 关于加强国际税务合作及联合国国际税务合作专家委员会 工作的建议

一、为应对经济全球化对各国税收管理的挑战，应加强在联合国框架下的国际税务合作。中方将继续支持联合国国际税务合作专家委员会（以下简称“委员会”）的工作。

二、鉴于委员会存在诸多制度缺陷，中方同意对委员会的制度安排进行改革，将委员会提升为联合国经济和社会理事会下属的政府间组织，以提高其在处理和协调国际税收事务方面的权威性和有效性。

三、中方原则上支持委员会为筹措经费所做出的努力。但仅靠捐赠很难保证经费来源的稳定性，中方建议联合国增加对委员会的预算拨付并调整预算使用方法，以补充日常经费的不足。

四、为确保委员会在国际税务领域的先进性，中方建议委员会参照经济合作和发展组织财政事务委员会的做法，招募常驻专家及工作人员，具体研究委员会提出的问题，在技术层面上完成委员会的使命。