

PERMANENT MISSION OF THE ARAB REPUBLIC OF EGYPT TO THE UNITED NATIONS 304 East 44th Street, New York, NY 10017 Tel No. (212) 503-0300 Fax No. (212) 949-5999

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The Permanent Mission of the Arab Republic of Egypt to the United Nations presents its compliments to the Financing for Development Office of the Department of Economic & Social Affairs (DESA), and reference to its Note-Verbale No. DESA-10/3508 dated 1st December 2011 asking for the views of Member States on ways to strengthen the institutional arrangements to promote cooperation in tax matters, has the pleasure to inform of the following suggestions:

- To hold regular intergovernmental conferences to exchange views & experiences between countries, and allow for bilateral or multilateral meetings to look at ways to solve pending tax issues.
- To build the capacity of tax authorities and their staff through the organization of regional workshops on tax matters.
- To publish regular newsletters & reports covering the major changes in tax laws of Member States & highlighting possible ways to benefit from them.
- To promote the exchange & understanding of lessons learned from the application of various tax regimes in different countries by encouraging mutual visits between representatives of Member States.
- To examine the possibility of establishing a mechanism to settle disputes between Member States on the application of agreements to avoid double taxation, in the cases where consultations fail to solve these disputes.

The Permanent Mission of the Arab Republic of Egypt to the United Nations avails itself of this opportunity to renew to the Financing for Development Office of the Department of Economic & Social Affairs the assurances of its highest consideration. \mathcal{M}

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