



PERMANENT MISSION
OF THE PRINCIPALITY OF LIECHTENSTEIN
TO THE UNITED NATIONS
NEW YORK

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The Permanent Mission of the Principality of Liechtenstein 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, in response to its note verbale (reference: DESA-10/3508), has the honor to submit the views of the Government of Liechtenstein on how the efforts currently undertaken within the framework of the United Nations to promote international cooperation in tax matters can be strengthened.

The Government of Liechtenstein considers the current institutional framework of the United Nations in the field of international cooperation in tax matters as adequate and, in particular, does not support an institutional change to the Committee of Experts on International Cooperation in Tax Matters (subsequently the Committee). Based on its current institutional setting, including the nomination and selection mechanisms for its members, the Committee can provide valuable expertise to enhance international cooperation in tax matters, in particular between developing and developed countries. The Government of Liechtenstein is of the view, however, that within the current institutional framework the contribution of the United Nations to promoting international cooperation in tax matters can be strengthened by the following measures:

- The working methods of the Committee should be revisited in order to allow for full participation of all interested States at all levels of work of the Committee with a view to strengthening acceptance of the results produced by the Committee.
- The Committee should refrain from engaging in political norm- or standard-setting exercises in order to avoid duplication and conflicting standards with regard to other internationally recognized norm- and standard-setting bodies.
- The Committee should strengthen its focus on building capacities in and providing technical assistance to developing countries in the areas of tax collection, fighting tax evasion, recovery of assets as well as reform of the legislative framework in the area of taxation with a view to strengthening the effective implementation of relevant bilateral and multilateral Conventions and Treaties.

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- In this regard and as appropriate, the Committee should enter into a dialogue with other UN bodies, agencies, funds and programmes in order to assess where the Committee could best contribute to existing efforts on the ground.

The Government of Liechtenstein is convinced that the application of these measures will strengthen the United Nations' efforts to promote international cooperation in tax matters.

The Permanent Mission of the Principality Liechtenstein to the United Nations avails itself of this opportunity to renew to the Secretariat of the United Nations the assurances of its highest consideration.

New York, 31 January 2011

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