



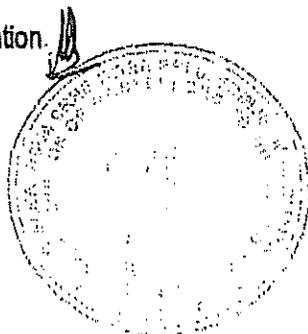
**STALNA MISIJA CRNE GORE PRI UJEDINJENIM NACIJAMA
PERMANENT MISSION OF MONTENEGRO TO THE UNITED NATIONS**

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The Permanent Mission of Montenegro to the United Nations presents its compliments to the Department of Economic and Social Affairs of the United Nations and, with reference to the Secretariat's of the United Nations note reference DESA-10/3508 of 1 December 2010, has the honour to enclose the view of the Government of Montenegro regarding paragraph 1 of the Economic and Social Council resolution 2010/33 of 23 July 2010 on the Committee of Experts on International Cooperation in Tax Matters.

The Permanent Mission of Montenegro to the United Nations avails itself of this opportunity to renew to the Department of Economic and Social Affairs of the United Nations the assurances of its highest consideration.



New York, 9 February 2011

**Department of Economic and Social Affairs
of the United Nations
Financing for Development Office
New York**

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The Tax Administration of Montenegro is a signing party of the Contract of the Regional Cooperation of the Tax Administrations of the Balkans countries that was signed in Skopje in year 2007. Until now, three regional conferences were held. The aim of the Contract is fostering of partnerships and cooperation among Tax Administrations of countries from Balkans. On the Third Regional Conference, held in Bulgaria, the common Declaration was adopted. The Declaration was signed by Slovenia, Serbia, Croatia, Bosnia and Herzegovina, Macedonia, Montenegro, Bulgaria, Greece, Romania, Turkey, and Kosovo.

The aim of the Declaration is:

- To actively use all possibilities that the adopted legislature and bilateral tax agreements provide, and to improve them,
- To widen the possibilities for cooperation where it is possible, by drafting bilateral or multilateral agreements for exchange of tax information among countries, and implement common activities, and
- To define new, faster methods and instruments for the cooperation and interaction that are connected with the tax controls, for example establishing of the network of the focal points.