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Permanent Mission of the
State of Qatar to the United Nations
New York



الوفد الدائم لدولة قطر
لدى الأمم المتحدة
نيويورك

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The Permanent Mission of the State of Qatar to the United Nations presents its compliments to the United Nations Department of Economic and Social Affairs - Financing for Development Office, and in response to the note verbal of the Secretariat of the United Nations dated 1 December 2010 (ref. DESA-10/3508), requesting the views of the Government of the State of Qatar on the strengthening of institutional arrangements to promote international cooperation in tax matters, has the honour to submit hereunder the following information:

1- The State of Qatar was duly represented in the Committee of Experts on International Cooperation in Tax Matters during the period 2005-2008, where the Qatari delegation participated effectively on the Committee's deliberations in many international tax matters, the most important of which was, probably, the tax treatment of Islamic financial instruments. Qatar is pleased that the Committee adopted the Qatari proposals pertaining to the tax treatment in respect of such instruments.

2- The strengthening of institutional arrangements was among the most important issues that were and still under deliberation by the Committee of Experts. The Central issue, in this regard, is the proposal by the Group of 77 and China for converting the Committee of Experts on International Cooperation in Tax matters to an intergovernmental body.

Qatar supports this proposal, for the proposed conversion would strengthen the international cooperation in the tax area, and help developing countries to mobilize additional resources that would contribute to supporting their achievement of sustainable development through benefiting from best practices by other member states, in combating tax evasion and strengthening the effectiveness of their tax systems.

Such conversion would not only enable mobilization of resources, but also raising of capabilities available within the Committee of Experts, thus, paving the way for specialized structures that would continuously work on

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important tax matters, whether at the level of tax policy or tax administration, in addition to proposing solutions that are appropriate for the realities in developing countries, and which are not merely a replication of the recipes of the Organization for Economic Co-operation and Development (OECD).

The Permanent Mission of the State of Qatar to the United Nations avails itself of this opportunity to renew to the United Nations Department of Economic and Social Affairs - Financing for Development Office, the assurances of its highest consideration.



New York, 16 February 2011

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