



INTERNATIONAL MONETARY FUND
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January 20, 2012

Mr. Alexander Trepelkov
Director, Financing for Development Office
Department of Economic and Social Affairs
United Nations
Two UN Plaza, Room DC2-2170
New York, NY 10017, USA

Dear Alex,

**Report of the Secretary-General on the Role and Work of the Committee of Experts on
International Cooperation in Tax Matters**

Thank you for your email of December 23, 2011 seeking our input on this topic. For your use in preparing the report, it is a pleasure to set out the IMF's views on the important issue of addressing gaps and deficiencies in international tax cooperation through strengthening collaboration between United Nations and ourselves.

As you know, the IMF attaches great importance to effective cooperation among all the international organizations active in the area of taxation, consistent with their differing memberships, mandates, and comparative advantages. The UN's universal membership and established expertise in issues of international taxation make it well-placed to continue, through the Committee of Experts, to make a distinctive and important contribution in that area.

The importance and value of collaboration between the international organizations working on tax issues was indeed highlighted in our joint report to the G20 last year. And the preparation of that report itself showed that cooperation between the international organizations, though not always easy, can result in worthwhile products. Certainly we very much enjoyed and appreciated working closely with UN colleagues in its preparation.

In terms of the framework for general collaboration among the international organizations, we believe that the International Tax Dialogue (ITD) is a well-suited vehicle for building on significant progress that has been made. It is important, of course, that the ITD not encroach on the distinctive mandates and memberships of its partner organizations. It is, we believe, now well-

established and increasingly effective in its function of fostering debate on tax matters not only among the organization themselves but—an even more important objective—between country authorities. Like other ITD partners, we are very anxious to find a way for the UN to become an active and committed partner in this venture.

Bilaterally, we attach great importance to our relationship with the UN and the Committee of Experts. In the past several years, the IMF has sent one or more representatives to meetings of the Committee in Geneva; this is a valuable forum, allowing for broad representation of UN member countries as observers. We have found your participation and that of your colleagues in various events at IMF headquarters of great value, as too occasional trips of our staff to the UN. Especially given our proximity, we see significant scope and value in developing our relationship further. We would see value in meeting more regularly to discuss matters of common interest, most obviously in international taxation. Perhaps too we might think of hosting some joint events, and perhaps the Committee's Working Groups might occasionally meet in Washington?

I hope these thoughts and suggestions are helpful to you in preparing your report. We have no objection to your posting the body of this letter on the website indicated in your email.

Please do not hesitate to contact us if we can be of further help, for instance in reviewing the descriptive material proposed for Section III of the report.

I look forward to our continued and intensifying collaboration.

Kind regards,

A handwritten signature in black ink, appearing to read 'Carlo Cottarelli', written in a cursive style.

Carlo Cottarelli
Director
Fiscal Affairs Department