Alex, Michael, Happy new year to all of you.

Here are my comments.

First, thank you for the opportunity to participate in this process. I think it's really important and from the World Bank perspective, close collaboration on tax matters with the UN is essential.

**Identifying gaps, addressing them**

We know that there are a lot of gaps in tax TA, research, and knowledge management. I strongly believe that these gaps persist because of incomplete sharing of information and collaboration among partners. From our perspective, the best solution is dialogue, both through multilateral fora (ITD?) and bilaterally. Having said that, there is a proliferation of meetings and groups that start and don't continue, with the exception of the ITD. Therefore, whatever group forum is chosen, it would be useful to agree that this forum is the main venue for such a purpose.

Having said that, for operational interventions, we have good experience with quarterly portfolio sharing with the IMF find this to be a useful mechanism for talking about operational work and the gaps which might be filled by other partners. We would suggest that there be quarterly meetings (can be virtual, of course) among the main purveyors of TA. We established links with program and regional managers of tax programs through this process and these people carry on the technical dialogue as needed. It is through these conversations that we've learned where TA gaps lie (for example, operational TA work on transfer pricing in developing countries). We have also found that these gaps in TA are easily filled through operational partnership with our co-implementing institutions. In this regard, each institution has its unique benefits and weaknesses and partnering leverages the benefits and addresses the weaknesses. For example, we partnered with DFID in work in East Africa, USAID in Georgia, the IMF in Yemen, etc.

Again, the main message here is "dialogue" and collaboration. There is no one institution that fills the Tax TA needs--needs that keep changing, and therefore there is enough work to go around. Similarly, there should be no issue of turf, as even institutions that do similar work (us and the IMF, for example), find that by dialoguing, we divide up the work and don't duplicate.

Thanks

rich
Dear Mr. Stern,

I am writing to seek your input to the Report of the UN Secretary-General mandated by ECOSOC resolution 2011/33 on international tax cooperation. This report will address the role and work of the UN Committee of Experts on International Cooperation in Tax Matters in promoting international tax cooperation, including further options to strengthen the work of the Committee itself and its cooperation with concerned multilateral bodies and relevant regional and subregional organizations. It is intended to inform the discussion during ECOSOC meeting, mandated by the same resolution, which will be held in March 2012 to consider international cooperation in tax matters, including institutional arrangements to promote such cooperation. We feel that reflecting the views of major multilateral organizations active in international tax cooperation will allow us to present a fuller and more objective picture in this report. The draft outline of the report is attached for your reference.

To streamline your inputs, I would suggest that you focus on ways of addressing gaps and deficiencies in international tax cooperation through strengthening collaboration between United Nations and your organization, as appropriate. Owing to the established word limit of UN intergovernmental reports (8,500 words), your input will be summarized in the relevant sections of the report, which will not preclude us from posting the full text of your reply on our website at http://www.un.org/esa/ffd/tax/.
In order to enable us to meet our deadlines, we would appreciate it very much if you would respond by **20 January 2012** to Dominika Halka ([halka@un.org](mailto:halka@un.org)) with a copy to Michael Lennard ([lennard@un.org](mailto:lennard@un.org)).

We would also like to take this opportunity to extend to you our Holiday Greetings and Best Wishes for the New Year.

Best regards,

_______________________________
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
Tel: 1-212-963-7633 - Fax: 1-212-963-0443
E-mail: trepelkov@un.org
Website: [www.un.org/esa/ffd](http://www.un.org/esa/ffd)