

**United Nations Questionnaire:  
Base Erosion and Profit Shifting Issues for Developing Countries**

The Subcommittee on Base Erosion and Profit Shifting Issues for Developing Countries was established at the ninth session of the UN Committee of Experts on International Cooperation in Tax Matters (the UN Tax Committee) in October 2013.

The mandate of the Subcommittee is to monitor developments on base erosion and profit shifting issues, communicate with officials in developing countries and engage with relevant bodies such as the OECD on these issues. This work will feed the views expressed into the current OECD/G20 BEPS project but also into ongoing United Nations tax cooperation work.

Earlier this year, the Subcommittee released a questionnaire asking for developing countries' feedback on their experience regarding base erosion and profit shifting. This first-hand information is important as it will directly inform the Subcommittee's understanding of developing countries' priorities and concerns.

Responses were requested by 2 May 2014. To date, we have received very useful and insightful submissions from Mexico, Singapore and Brazil and one other developing country, along with joint responses from Christian Aid and Action Aid, and from the Economic Justice Network and Oxfam South Africa.

We would be very grateful for more responses to the questionnaire. Submissions do not need to be detailed or lengthy. The Subcommittee is seeking frank advice from developing nations on how base erosion and profit shifting affects them, what prevents them from protecting their tax bases and their views on the issues raised in the OECD BEPS Action Plan.

Responses have been posted on our [website](#). But countries should feel free to request that their submissions are not made public, if they wish. One country has already done so.

In addition to the original questionnaire in [English](#), its translation into [French](#) and [Spanish](#) are available. As noted in the questionnaire, responses should be sent to [taxffdoffice@un.org](mailto:taxffdoffice@un.org).

We look forward to your responses.

[signed]

Armando Lara Yaffar  
Chairperson  
UN Tax Committee

[signed]

Carmel Peters  
Convenor  
UN Subcommittee  
on BEPS