

Mr. President,
Distinguished delegates,

Brazil aligns itself with the intervention delivered by Ecuador on behalf of G-77 and China. We make the following comments in our national capacity.

We would like to thank you for organizing this special meeting. I would also like to highlight the intense work done this week by the experts in tax cooperation, which resulted in important discussions and deliberations, such as on the UN Model Convention on Double Taxation and other substantive issues on the international tax agenda.

This annual meeting on cooperation in tax matters is one of the most important outcomes of the Third International Conference on Financing for Development, held in Addis Ababa in 2015. We are pleased to witness here today the broad support for the achievement of this commitment.

We know that tax issues increasingly take on an international dimension, and that its consideration requires the involvement of all countries. The issues discussed here earlier, such as tax havens, combating illicit financial flows and strengthening developing countries' fiscal capacities will not be adequately addressed through isolated national efforts.

Illicit financial flows will not be tackled without coordination among origin, destination and transit countries. In the same way, we will not properly enhance developing countries' fiscal capacities – specially those countries

lacking the necessary structures to adequately mobilize resources - without international cooperation.

It is particularly important that developed countries contribute to this task through the experience accumulated over the years and the material resources available. Also, stronger tax administrations mean a more robust collection capacity, which in turn requires a multilateral regulatory framework constructed in a balanced and representative manner.

For these reasons, cooperation in tax matters should be given genuine intergovernmental consideration, in an environment that is representative of all countries' interests, in an equitable manner.

Brazil welcomes and recognizes the efforts being made to make international tax coordination bodies more democratic and representative. However, the truly universal space, able to give voice to the whole of the international community, is the United Nations.

Mr. President,

We know that international tax coordination is a fundamental tool for promoting development for all and, particularly, for the implementation of the Agenda 2030 for Sustainable Development.

Achieving the Sustainable Development Goals will require unprecedented resource mobilization both on domestic and international levels. This endeavor will not be possible without strengthening developing

countries' tax capacities and the increasing and active involvement of the United Nations.

Once again, Mr. President, we are grateful for the joint efforts for holding this meeting and we look forward to an increasing coordination between the Committee of Experts and the ECOSOC.

Thank you.