



Economic and Social Council

“Special Meeting on International Cooperation in Tax Matters ”

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I have the honour to speak on behalf of the European Union and its Member States.

We welcome this meeting and we value the work of the Committee of Experts on International Cooperation in Tax Matters who are doing an extremely valuable job in close cooperation with other international organizations. We consider this Committee as an example of what the UN can do efficiently with modest resources. As a subsidiary body of ECOSOC, besides updating, as necessary, the *United Nations Model Double Taxation Convention* and the *Manual for the Negotiation of Bilateral Tax*, it also provides a framework for dialogue with a view to enhancing and promoting international cooperation among national authorities and assesses how new and emerging issues could affect this cooperation. In all its activities, the Committee gives special attention to developing countries and countries with economies in transition

-The Monterrey Consensus underscored that an effective, efficient, transparent and accountable system for mobilizing public resources and managing their use by Governments, was essential for development. It recognized the need to secure fiscal sustainability, along with equitable and efficient tax systems and administrations. Tax fraud and tax evasion limit countries' capacity to raise revenue and carry out their economic policies.

-In current times of tight budgetary constraints, combating tax fraud and tax evasion is more than an issue of tax fairness - it becomes essential for the political and social acceptability of fiscal consolidation. The