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Macroeconomic policy questions

Proposed programme budget for 2023

Promotion of inclusive and effective international tax cooperation at the United Nations

Programme budget implications of draft resolution

[A/C.2/77/L.11/Rev.1](#)

Statement submitted by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly

I. Mandate contained in the draft resolution

1. Under the terms of operative paragraphs 3, 4 and 5 of draft resolution [A/C.2/77/L.11/Rev.1](#), the General Assembly would:

(a) Request the Secretary-General to prepare a report analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, considering, inter alia, avoidance of double taxation model agreements and treaties, tax transparency and exchange of information agreements, mutual administrative assistance conventions, multilateral legal instruments, the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting and other forms of international cooperation, as well as outlining potential next steps, such as the establishment of a Member State-led, open-ended ad hoc intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation;

(b) Request the Secretary-General, when preparing the report, to consult with Member States, the members of the Committee of Experts on International Cooperation in Tax Matters, the Platform for Collaboration on Tax, and other international institutions and relevant stakeholders;



(c) Decide to consider the report at its seventy-eighth session and to include in the provisional agenda of its seventy-eighth session, under the item entitled “Macroeconomic policy questions”, the sub-item entitled “Promotion of inclusive and effective international cooperation on tax matters at the United Nations”.

II. Relationship between the mandate contained in the draft resolution and the proposed programme budget for 2023

2. The mandate contained in draft resolution [A/C.2/77/L.11/Rev.1](#) requires additional deliverables and activities under the following programme plans of the proposed programme budget for 2023:

(a) Programme 1, General Assembly and Economic and Social Council affairs and conference management ([A/77/6 \(Sect. 2\)](#));

(b) Programme 7, Economic and social affairs ([A/77/6 \(Sect. 9\)](#)).

III. Deliverables and activities required to implement the mandate contained in the draft resolution

3. Pursuant to the mandate contained in the draft resolution, it is envisaged that a report analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, considering, inter alia, avoidance of double taxation model agreements and treaties, tax transparency and exchange of information agreements, mutual administrative assistance conventions, multilateral legal instruments, the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Inclusive Framework on Base Erosion and Profit Shifting and other forms of international cooperation, as well as outlining potential next steps, such as the establishment of a Member State-led, open-ended ad hoc intergovernmental committee to recommend actions on the options for strengthening the inclusiveness and effectiveness of international tax cooperation, would be prepared and submitted to the General Assembly at its seventy-eighth session.

4. For the Department for General Assembly and Conference Management, the implementation of the mandate would require one document of 8,500 words, to be issued in all six languages. This would constitute an addition to the documentation workload of the Department in 2023.

5. For the Department of Economic and Social Affairs, the implementation of the mandate would require additional work in 2023 as follows:

(a) To lead and formulate substantive and organizational support in follow-up to the specific request of the General Assembly for a report of the Secretary-General analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, including preparing and supervising implementation of the workplan for the preparation of the report; coordinating and preparing a draft outline of the report to facilitate early inputs from United Nations system entities; formulating terms of reference for senior consultants; supervising the work of the consultants; organizing internal reviews of consultants’ deliverables and ensuring the timely and effective finalization of the deliverables; organizing the various forms of consultations with the different parties highlighted in the resolution; summarizing the results of those consultations; serving as primary drafter of the report synthesizing the findings of the analytical work and consultations and any related proposals or next steps; and providing briefings to Member States and substantive services to the General Assembly in its consideration of the report under

the relevant agenda item during its seventy-eighth session (1 P-4 temporary position for 9 months);

(b) To support increased work to implement and monitor administrative and budgetary aspects of the workplan for the preparation of the report of the Secretary-General, including the processing of consultancy contracts; organization of consultations, including sending invitation letters, follow-up of participants and provision of administrative support to meetings; and processing of all related documentation (1 General Service (Other level) temporary position for 9 months);

(c) To provide specialized senior-level expertise to prepare input papers covering the multiple aspects identified in the draft resolution to be addressed in the report of the Secretary-General:

(i) Treaty/public international law expert to compile a data set drawing on professional and other tax databases of all relevant international legal instruments, other documents and recommendations that address international tax cooperation, in particular on avoidance of double taxation model agreements and treaties and multilateral legal instruments, with attention, as relevant, to the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Inclusive Framework on Base Erosion and Profit Shifting and other forms of international cooperation; and prepare an input paper analysing the data set in terms of available options for ways to strengthen the inclusiveness and effectiveness of international tax cooperation and any gaps affecting the viability of those options at present or in the light of possible future changes in the international tax cooperation landscape;

(ii) Tax policy and administration expert to compile a data set of all relevant international legal instruments, other documents and recommendations, including public asset registries, that address international tax cooperation with respect to transparency and exchange of information agreements and mutual administrative assistance conventions, with attention, as relevant, to the work of the Committee of Experts on International Cooperation in Tax Matters, the work of the Global Forum on Transparency and Exchange of Information for Tax Purposes and other forms of international cooperation relating to information exchange for tax purposes; and prepare an input paper analysing the data set in terms of available options for ways to strengthen the inclusiveness and effectiveness of international tax cooperation with respect to information exchange for tax purposes and any gaps affecting the viability of those options at present or in the light of possible future changes in the international tax cooperation landscape;

(iii) Political economy expert on interrelationships of tax to other areas, including trade and investment, to prepare an input paper on the current and emerging features of such agreements, as mentioned above, that may affect the international tax cooperation landscape, in order to evaluate options to strengthen the inclusiveness and effectiveness of international tax cooperation and their viability, as well as identify potential next steps for such strengthening.

IV. Budgetary implications

A. Conference-servicing requirements

6. Details of the additional conference-servicing requirements are provided in table 1.

Table 1
Additional resource requirements for conference services
 (United States dollars)

	<i>Additional requirements 2023</i>
Section 2, General Assembly and Economic and Social Council affairs and conference management	
Other staff costs	
Documentation services	26 400
Total	26 400

7. An additional amount of \$4,000 would be required in 2023 under section 36, Staff assessment.

B. Non-conference-servicing requirements

8. Details of the additional non-conference-servicing requirements are provided in table 2.

Table 2
Additional resource requirements for non-conference services
 (United States dollars)

	<i>Additional requirements 2023</i>
Section 9, Economic and social affairs	
Other staff costs	
General temporary assistance (1 P-4 and 1 General service (Other level)) for 9 months	242 900
Consultants	123 000
Total	365 900

9. An additional amount of \$36,400 would be required in 2023 under section 36, Staff assessment.

V. Summary of resource requirements

10. The budgetary implications for 2023 amount to \$432,700, as shown in table 3.

Table 3
Additional resource requirements (before recosting)
 (United States dollars)

	<i>Additional requirements 2023</i>
Section 2, General Assembly and Economic and Social Council affairs and conference management	26 400
Section 9, Economic and social affairs	365 900
Section 36, Staff assessment	40 400
Total, including staff assessment	432 700

VI. Potential for absorption during 2023

11. No provision has been made in the proposed programme budget for 2023 for the implementation of the mandate contained in the draft resolution. At this stage, it is not possible to identify activities within the relevant sections of the proposed programme budget for 2023 that could be terminated, deferred, curtailed or modified during 2023. It is therefore necessary that the additional resources be provided through an additional appropriation for 2023.

VII. Conclusion and action requested of the General Assembly

12. **Should the General Assembly adopt draft resolution [A/C.2/77/L.11/Rev.1](#), additional resource requirements in the amount of \$392,300 would arise under the following sections of the proposed programme budget for 2023:**

(a) **Section 2, General Assembly and Economic and Social Council affairs and conference management (\$26,400);**

(b) **Section 9, Economic and social affairs (\$365,900).**

13. **The total amount of \$392,300 would require an additional appropriation for 2023 to be approved by the General Assembly and, as such, would represent a charge against the contingency fund.**

14. **Additional resource requirements in the amount of \$40,400 would arise under section 36, Staff assessment, of the proposed programme budget for 2023 and would require an additional appropriation by the General Assembly, to be offset by an equivalent increase of \$40,400 under income section 1, Income from staff assessment.**
