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Macroeconomic policy questions

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](#)

Thirty-fifth report of the Advisory Committee on Administrative and Budgetary Questions on the proposed programme budget for 2023

I. Introduction

1. The Advisory Committee on Administrative and Budgetary Questions has considered the statement submitted by the Secretary-General ([A/C.5/77/21](#)), in accordance with rule 153 of the rules of procedure of the General Assembly, on the programme budget implications of draft resolution [A/C.2/77/L.11/Rev.1](#) on the promotion of inclusive and effective international tax cooperation at the United Nations. The Committee received additional information and clarification from the representatives of the Secretary-General, concluding with written responses dated 5 December 2022.

2. It is indicated in the statement of the Secretary-General that, 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) Also 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 that 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. Resource requirements

3. In his statement, the Secretary-General provides information on: (a) the relationship between the mandate contained in the draft resolution and the proposed programme budget for 2023 ([A/C.5/77/21](#), para. 3); (b) the activities required to implement the mandate (*ibid.*, paras. 4–6); and (c) the budgetary implications arising from the draft resolution (*ibid.*, paras. 7–11).

4. A summary of the total additional resource requirements (\$432,700) for 2023 arising from draft resolution [A/C.2/77/L.11/Rev.1](#) is provided in table 3 in the statement.

5. Table 1 in the statement contains information relating to the additional conference-servicing requirements (\$26,400) for 2023 for the Department for General Assembly and Conference Management: documentation services for the translation of one document of 8,500 words, to be issued in the six official languages. **The Advisory Committee trusts that the Secretariat will make further efforts to optimize the use of the combined global documentation processing capacity, so as to increase absorptive capacity, whenever feasible (see [A/77/7/Add.28](#), para. 5).**

6. Table 2 in the statement contains information relating to the additional non-conference-servicing requirements (\$365,900) for 2023 for the Department of Economic and Social Affairs. A full description of the activities required is provided in paragraph 6 of the statement, with a brief summary given below:

(a) To lead and formulate substantive and organizational support in follow-up to the specific request for a report by the Secretary-General analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, among other considerations;

(b) To support the increased work to implement and monitor the administrative and budgetary aspects of the workplan for preparation of the report, among other considerations;

(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:

(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, among other considerations;

(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, among other considerations;

(iii) Political economy expert on interrelationships of tax to other areas, including to trade and investment, to prepare an input paper on the current and emerging features of such agreements, among other considerations.

7. It is indicated in the statement of the Secretary-General that no provisions have been made in the proposed programme budget for 2023 for the implementation of the activities mandated in the draft resolution and that, 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 ([A/C.5/77/21](#), para. 14).

III. Conclusion

8. The actions to be taken by the General Assembly are contained in paragraphs 13 to 15 of the statement of the Secretary-General ([A/C.5/77/21](#)). **Subject to its recommendation above, the Advisory Committee recommends that the Fifth Committee inform the General Assembly that, should the Assembly adopt draft resolution [A/C.2/77/L.11/Rev.1](#), additional resource requirements would arise under the proposed programme budget for 2023:**

(a) An amount of \$392,300, for section 2, General Assembly and Economic and Social Council affairs and conference management (\$26,400), and section 9, Economic and social affairs (\$365,900). The amount of \$392,300 would require an additional appropriation for 2023 to be approved by the Assembly and, as such, would represent a charge against the contingency fund;

(b) An amount of \$40,400 for section 36, Staff assessment, would also require an additional appropriation, to be offset by an equivalent amount of \$40,400 under income section 1, Income from staff assessment.