



**PERMANENT MISSION OF THAILAND  
TO THE UNITED NATIONS**

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**Statement**

**by**

**Mr. Louismongkol Sapkul**

**Counsellor,**

**Permanent Mission of Thailand to the United Nations**

**at the ECOSOC Special Meeting**

**on International Cooperation in Tax Matters**

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Madame President,

1. Thailand aligns itself with the statement made by Cuba on behalf of the Group of 77 and China.
2. Thailand sees that international cooperation in tax matters is of crucial importance to ensure that tax policies in different countries result in coherently positive effects for all. We welcome the ongoing discussion within the UN framework as inclusive forums that **emphasize the role of tax policies** in transforming the global economy toward **more sustainability and resilience**, taking into account **the need of developing countries**. Allow me to share a few points:
3. First, Thailand wishes to stress the need to focus on issues of great importance to developing countries, such as how to **promote tax measures that incentivize investment in sustainability, food and energy security and green transition**, and encourage **green financing** and better **access to financing for MSMEs**.
4. Second, we underscore the need to **assess the impact of various existing international instruments in tax cooperation** in order to be able to formulate policy recommendations that take into account the developing countries' need for adequate policy space.
5. In this regard, Thailand, as a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) and party to the OECD/G20 Inclusive Framework on Domestic Tax Base Erosion and Profit Shifting (BEPS) in 2017, has fulfilled our obligations by **enacting relevant domestic instruments to tackle tax avoidance**, ensure a **more transparent tax environment** and address the **tax challenges arising from the digitalisation of the economy**.
6. Thailand also recognises that implementing these instruments may affect the **capability to execute effective investment and business**

**promotion policy.** This is particularly true for developing and emerging economies which need to devise investment and business promotion policy to attract foreign investment and technology.

7. Third, we would like to emphasize the need for **more international cooperation and technical assistance**, such as through international financial institutes, development banks and the OECD, in order to prepare developing countries for the implementation of various international tax instrument. To that end, **Thailand stands ready to exchange knowledge, knowhow and best practices** with regard to the amendment of relevant laws and regulations to enhance taxation, as well as all necessary capacity building and engagement of all parties concerned.

8. Thank you.

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