



Finanšu ministrija

*Ministry of Finance of the Republic of Latvia*

---

Smilšu iela 1, Rīga, LV-1919, Latvia, phone +371 67095689, +371 67095578, fax +371 67095503,  
e-mail [pasts@fm.gov.lv](mailto:pasts@fm.gov.lv), [www.fm.gov.lv](http://www.fm.gov.lv)

Rīga 15.03.2024. Reference 4.1-6/4 / 822

**United Nations**

**Secretariat of the Ad Hoc Committee on Tax**

e-mail: [ahc-tax@un.org](mailto:ahc-tax@un.org)

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

Dear Secretariat,

I would like to take this opportunity to communicate Latvia's initial view with regard to development of the United Nations Framework Convention on International Tax Cooperation.

First of all, I would like to assure you that Latvia fully supports international cooperation to address global challenges, therefore we support the objectives of inclusive and effective international tax cooperation. We believe that the United Nations Framework Convention on International Tax Cooperation could serve to promote an equitable and sustainable approach to international tax cooperation at the global level.

We consider that coherence with ongoing work and consensus achieved in the OECD and other international fora is very important, aiming to engage in effective cooperation to ensure a consistent approach to global tax challenges. Therefore, the United Nations Framework Convention on International Tax Cooperation should seek to avoid duplication of work and unnecessary extra budget claims. We also believe that it is very important to ensure a consensus based decision-making process.

Therefore, we express our readiness to engage constructively in technical work within the framework of the development of the Convention on International Tax Cooperation.

I'm looking forward to a productive collaboration in the future.

Sincerely yours,

Deputy State Secretary  
Tax, Customs and Accounting issues

I. Šņucins