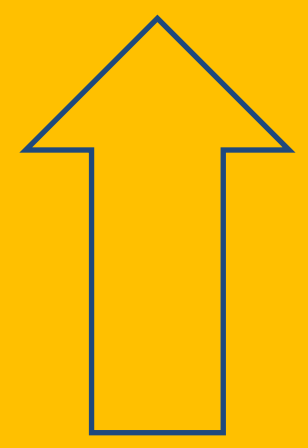
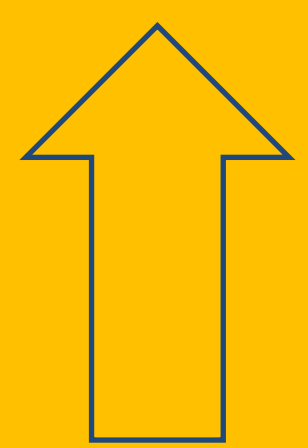


**Two Major
Players:
OECD & UN**

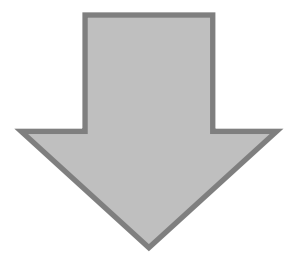


**Legal
Instruments**



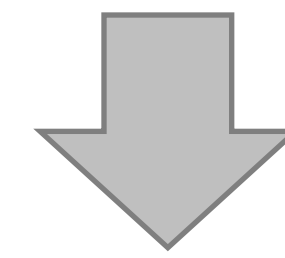
**Cooperation
of OECD and
UN from an
International
Public Law
Perspective**

**What is the legal basis for cooperation
between OECD and UN?**



OECD-Treaty:

- Preamble
- Art 5
- Art 12



UN-Charter:

- Art 1
- Art 13
- Art 57-60

Instruments for Cooperation

Agreements

Diplomatic
Relations

Conferences

Precedent Cases

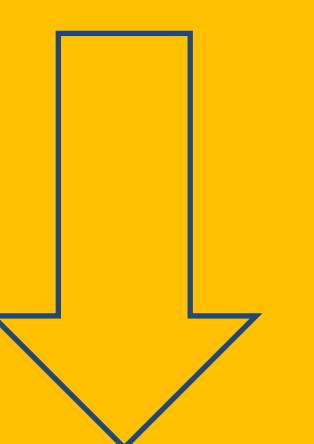
- In Tax?
 - Platform for Collaboration on Tax
 - Tax Inspectors without borders
- Other organizations?
 - OECD and Council of Europe
 - ICC and UN

**Legal Instruments for the Cooperation between
International Organizations and their Implications
for the Future of International Tax Law**

**Opportunities
and
Challenges
from a Tax
Perspective**



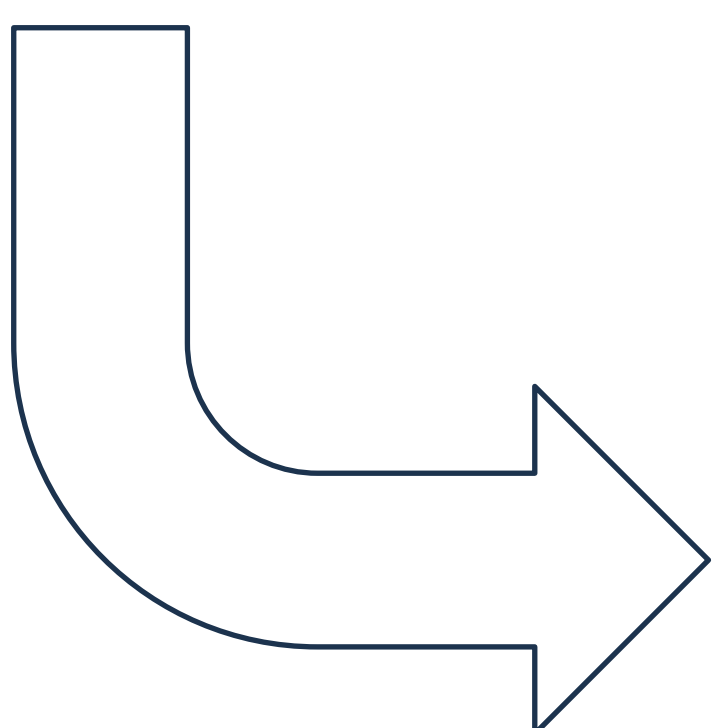
Current State



**Areas of
stronger
Future
Cooperation?**

Status Quo and Developments:

- OECD Model Convention
- UN Model Convention
- Pillar I & II
- UN Framework Convention



**Where do we stand?
Further Developments?**

Transparency

Lowest Common
Denominator on
Distribution Norms

Illicit Financial Flows