UN Ad Hoc Committee to draft the terms of reference of a United Nations Framework Convention on International Tax Cooperation, 1st Meeting

20 Feb 2024

Transcript of the session

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Temporary Chair: good morning, dear colleagues, distinguished participants would you please take your seat? We are about to start. Well, good morning, good morning to everyone. Welcome to the organisational session. My name is Lee Under Secretary General of UNDESA. I will serve that temporary chair. At the outset let me just shared a few opening remarks and then will proceed with the election of officers and then I will pass a gobble and possibly podium letting the chair designate what follows. Please distinguished participants, ladies and gentlemen. I have the honour to declare the openness organisational session of the ad hoc committee to draft the terms of reference for a United Nations framework convention on international tax cooperation. On behalf of the secretariat I would like to welcome everyone present here today and the following online via the UN TV or UN web TV. As you recall it, the General Assembly of the United nations established as a new ad hoc intergovernmental body by it's resolution 78/230 adopted the last December. This was a historical step forward in promoting inclusive benefits of the international tax cooperation at the United nations. It is also a key step that in achieving the Addis Ababa action agenda and the 2030 agenda for sustainable development. Aggressive tax avoidance and tax evasion are having a corrosive effect on the public trust financial integrity the rule of law under sustainable development across the globe at about saying the inclusive then in fact the international tax cooperation can address these challenges enforce the trust it can also help countries mobilise domestic resources and support investment daily SDG's. An intergovernmental process can help shape an international international tax system that serves multiple purposes the system must respect the countries’ sovereignty and in a way market to the operator and business is done in our modern world. It must also establish transparent international tax rules and procedures that respond to the needs priorities and capacities of all countries. Distinguished delegates, great progress has been made in international tax cooperation at the OECD and the United nations and in the regional and sub regional task organisations that engaged all stakeholders in tax systems. However, despite the efforts to address the global taxation issues many developing countries still feel that they have little to no contribution in setting the international tax rules that address their priorities. This ad hoc committee convenes for the first time with the mandate to develop the draft terms of a reference for a United Nations framework convention on international tax cooperation. All members must make the most of this real opportunity to develop an instrument that addresses global challenges that are not adequately addressed by existing arrangements including the priorities of the developing countries such an instrument would strengthen centre GS with existing arrangements a framework protocol approach would not solve the old challenges or create opportunities in international tax advance yet it could lead to increase the revenue collection curb tax invasion and get a set of financial flows and ensure tax is used more effectively as a policy lever for sustainable development in short and medium term I would like to thank the Bureau designated for its hard work in preparing for this organisational session over the past several weeks in consultations with member states through the regional groups it's not up to this at all committee over the next three days too late to the committee's approach the organisational foundations and initiate the substantive preparations to deliver on its mandate the first task before the committee is electing its officers the resolution specifies that the Bureau of the air the end hopper intergovernmental committee shall be made-up of not more than 20 members he should consisted of the one chair 1 reporter and 18 bus chairs you left at the on the basis of balanced geographical representations on the taking into account gender balance with each and every with each of the every five regional groups equally represented in conclusion I wish you a very successful deliberation discussion in the session and on delivering your important mandate thank you very much for your patience so distinguished delegates dear colleagues let us know turn to the election of officers the Arab Republic of the Egypt has nominated Mr Rodney the Mohamed Yusuf assistant Minister of Finance for Egypt for tax policies and development for the position of the chair of the ad hoc committee to draught a United Nations framework convention on international cooperation in tax matters I understood that consultation has been conducted among member states through the regional groups my understanding is that did Mr Ramey Muhammad to Yousef is proposed before the election as the chair of the era had committee by acclamation may I take that as the nomination is approved I see none I'm delighted to confirm the election of a Mr Rami Mohamed Yusuf as the chair of the ad hoc committee to drafted a United Nations framework convention on international cooperation in tax matters is decided so Mr Yousef calculations on your elections welcome to the hand of the ad hoc meeting chairing a new course at the United nations tools a fully inclusive and more effective the international tax cooperation for sustainable development Mr Yousaf now the chair is yours, please.

Chair: excellence is distinguished delegates dear colleagues allow me to express my sense of gratitude to you for having elected me as a chair of this ad hoc committee and for placing your confidence in me I look forward to working closely with you all in drafting the terms of reference for a United Nations framework convention and international tax cooperation in accordance with the mandate given to this committee by General Assembly resolution 78 slash 230 I also warmly welcome all the participants following the meeting on UN web TV I will now deliver my opening remarks the issue of international tax cooperation is more important now than ever before as we strive to achieve the ambitious goals set out in the 2030 agenda for sustainable development in order to ensure that all countries have the resources they need to invest in education healthcare infrastructure and other essential services we must work together to create an effective and inclusive global tax system over the course of this committee sessions we will have the opportunity to engage to engage in a meaningful discussions on how best to strengthen international tax cooperation I argue you all to approach these discussions with an open mind and the spirit of cooperation as only through collective action can we hope to address these challenges I'm confident that by working together we can make significant progress towards building global tax system that benefits all countries and their citizens thank you for your commitment to this important process and I look forward to productive deliberations over the coming days the committee now will proceed to the election of its vice chairs proceed to paragraph five of General Assembly resolution 78 slash 230 the funeral of the committee shall be made-up of more not more than 20 members consisting of chair vice chairs and reporter elected on the basis of balancing geographical representation and taking into account gender balance with each of the five regional groups equally represented allow me briefly to draw the attention of the committee to the internal arrangements in place for the group of Azure Azure specific States and the group of Latin America and Caribbean states whereby members of the Bureau from this regional groups are subject to an informal rotation according to which they will resign in favour of another members from their respective region after a design dates the following nominations for vice chair of the committee had been received before proceeding to the list 1st just excuse me and apologise if I'm pronouncing any of the following names just in in the wrong way….

Chair: Now I invite the committee to turn to agenda item 6 in order to hear general statements by delegations as announced in advance of the meeting delegations are kindly requested to limit their statements to 4 minutes when speaking on behalf of group of a group and 2-3 minutes for individual statements I invite delegations wishing to intervene to press the button on the microphone console delegation speaking on behalf of the group should approach secretariat in the room in order to be accorded priority in the list of speakers 1st so we receive some requests so I give the floor so do that distinguished speaker representative of the European Union

European Union: I have the honour to speak on behalf of the European Union and its Member States. Thank you chair for giving me the floor and congratulations on your election. I also thank Yus Lee Lee junior and the secretariat for the organisation of this meeting. As a strong and longstanding advocates for multilateralism and international cooperation to address global challenges, the EU and its member states support the objectives of inclusive fair and effective international tax cooperation, including action in the pursuit of these objectives at the United Nations. Developing global tax standards is important for a cohesive and prosperous international community. The UN framework convention on tax cooperation can and should serve to further promote tax transparency and fair taxation. To do this, it should build on progress achieved in international cooperation through other fora such as the OECD. It is in our common interest to pursue this initiative without duplication or inconsistent measures that would undermine standards or the network of agreements on tax transparency and fairness built over the years imperfect and incomplete as these may be. The EU and its member states recognise the important role played by the UN including but not limited to supporting developing countries in mobilising domestic revenues. This initiative should leverage the strength of the UN and its full membership the EU and its member states are also committed to the ongoing work of the OECD G20 inclusive framework, which strives for reform of the international tax order including a two-pillar solution and growing membership of member jurisdictions with global benefits. And we support the work ongoing at the global forum on transparency and exchange of information for tax purposes aimed at fighting against offshore tax evasion and established a global standard for transparency in tax matters. We consider it important to continue developing these global standards just as we welcome the beginning of internal intergovernmental discussions on strengthening the inclusiveness and effectiveness of tax cooperation among the UN membership. We are ready to continue our engagement actively in the coming months through constructive input. Chair, colleagues, we hold that when it comes to international tax cooperation inclusivity and effectiveness go together a broad base of participation is required both for the legitimacy and viability of the tax system. The degree of effectiveness that a framework convention can achieve will only match the level of international ratification and adherence to its norms. For this reason, the pursuit of consensus is also key in the drafting of terms of reference for this framework convention. The EU and its member states have a strong preference for consensus-oriented decision making during this process modalities for the Ad Hoc Committee and its Bureau should reflect this as in as a principle. The EU also favours broad diverse multi stakeholder participation with input from civil society and relevant international organisations throughout this process. On our broader UN engagement the EU will strive to act as a fair constructive and ambitious advocate for universal values and principles.

Chair: I thank the distinguished representative of the European Union. Before moving to the second request, I just need to give a very quick note that please if anyone can just I mean everyone can send the statement to e-mail which is e-statements at un.org, If it is possible this would be needed by the interpreters just to be able to do the work. I know it's very short notice just to say right now. But if it's possible to do it before you get the floor that that would be good. Now moving to the to the next. I give the floor to the distinguished representative of Israel.

Israel: thank you Mr. Chair and congratulations on your election. Israel welcomes the spirit of cooperation and inclusiveness demonstrated in today's gathering. We see today's forum as an extension of another framework the BEPS inclusive framework of the OECD G20 in which we take part along with more than 140 developing and developed jurisdictions that bring forward the same spirit and joint effort. Different aspects and levels of cooperation pertaining to taxation could evolve from our discussions some of which reflect blue sky ideas the prospects are at the same time both exciting and challenging. We are sure that all jurisdictions are straining to keep up with the international developments that are recently gaining momentum. Therefore, we think it is important to assure that our efforts are aligned with ongoing work and not merely duplicated if we wish to deliver an outcome that will be as effective as it is novel, we must recognise the sensitivities and uniqueness of each of the sovereign parties here today. That is why we urge our colleagues to proceed cautiously and go forward step by step ensuring consensus of all parties for each step of the way. Although the Bureau is comprised of representatives of groups that assume Lee are like minded or share similar interests the reality is that each sovereign jurisdiction must take into account its own circumstances. We look forward to discussing the possible routes of action ask that the characteristics of jurisdictions not be taken for granted throughout the process including in the development of the terms of reference and any compromises made.

Chair: thank you I thank the distinguished representative of Israel and now giving the floor to the distinguished representative of Republic of Korea.

Korea: thank you chair congratulations on your election for the success of this ad committee to draft the TR. Let me highlight several things. First of all, I believe that it is necessary to clarify the priority issues that member states would like to resolve through this UN framework convention and focusing on those priority issues draught or practical QR to address them 2nd since global S including African group have been participating in the discussions on the distal tax in the inclusive framework and exchange of information and the global forum led by the OECD. I think that we should avoid the duplication of the discussions rather I believe we need an approach that focuses on improving what developing countries do not benefit from them in terms of a complimentary. Third, when it comes to drafting ToR I think it would be efficient for the UN secretariat DESA and which the secretariat to draft a Tor with the collaboration on priority issues, then receive written comments on this from member states as well as other stakeholders, and then later discuss it at the Bureau meetings and committees force with respect to this. Decision making method for the Bureau meetings as are asked for their committee meetings I think the consensus space is desirable because TR might have provisions that constraint the tax sovereignty of a member state such as allocational taxing rights. Last but not least regarding attendance at meetings for the sake of transparency also to participate in meetings virtually if possible. Korea will participate in this discussion actively going forward.

Chair: thank you I think that distinguished representative of Korea now I give the floor to the distinguished representative of Argentina to be followed by India

Argentina: thank you very much Mr. Chairman thank you very much Mr. Chairman. I wish to congratulate you for assuming the position of chair of the ad hoc committee I also congratulate all members of the Bureau the organisational session being held over the next few days should leave us with clear guidelines for the work of the ad hoc committee that will allow us to move through the upcoming sessions efficiently in terms of substance it is vital to understand which issues will be tackled in the terms of reference for a future framework convention and to understand which solutions we are attempting to pursue through a future international treaty one example is the question about whether a central thrust of the treaty will be the exchange of tax information with the goal of reducing tax evasion Mr. Chairman it's also in my delegation's interest to know the work plan of the Bureau and in particular to know whether it is envisaged that member states will present proposals for topics for consideration in writing before the 1st substantive session so that delegations can react ahead of the debates Argentina also underscores the importance of ensuring the participation of and or submission of inputs to the first session by stakeholders as well as international organisations with expertise in the field and by UN bodies such as the committee of experts on international cooperation in tax matters of echo so we also\_the importance of keeping the membership informed about meetings being held by the Bureau through the circulation of corresponding minutes and through possible informal briefings this will ensure that there is transparent and inclusive participation during the intersessional. We also\_the importance of ensuring that documents are submitted sufficiently in advance of meeting so that they can be analysed by experts in capital within various ministries to conclude I wish to\_the importance of ensuring the participation of experts from capital during the committee substantive sessions that will make it possible to ensure that our cooking process is more inclusive consequently it will be necessary to have financial assistance provided to delegates from developing nations

Chair: thank you I think I would like to think that sting wished representative of Argentina and now I invite the represent distinguished representative of India to be followed by Ghana

India: thank you chair on behalf of my government I would begin by extending my congratulations to you on being elected as chair of the committee and to other distinguished delegates on their election to the Bureau of the adult committee India welcomes the setting up of the ad hoc intergovernmental committee for international tax cooperation at the UN impulsive ones of the resolution adopted by the General Assembly at its 70th session last year it has been India's longstanding position that international tax cooperation at the UN should be at the intergovernmental level which we hope with announced the inclusiveness of the process and effectiveness of the outcome of such cooperation we appreciate the leadership of the Africa group in steering this process and assure them of India's continued active and constructive engagement towards fulfilling the mandate of the committee we call upon all member States and other stakeholders to also be fully engaged in the process the resolution adopted by the General Assembly notes that and I quote international tax rules must respond to the needs priorities and capacities of all countries and appropriately addressed the ways in which modern markets operate and business is done we believe that this is an opportune moment for us to come together to leverage our collective capacities in pursuit of this goal the resolution also acknowledges the work of other important organisations and institutions in international tax cooperation we believe that the intergovernmental committee can build on the work accomplished by these organisations while remaining cognizant of the need to ensure that all stakeholders benefit meaningfully from any agreement India does not see the other committee as nullifying the work of other organisations but as the logical next step in the journey of international tax cooperation the success of the committee's work would lie in responding to the interests of countries at different points in the development spectrum while respecting the principles of equity and tax sovereignty we look forward to further substantive discussions of the committee towards finalising the terms of reference of a framework convention for international tax cooperation the outcome of this exercise would be an important step in furthering the goals of inclusiveness and efficiency in tax matters which would hopefully unlock meaningful additional revenues for countries to meet the needs and aspirations of their citizens India is of the strong view that effective international tax cooperation is a critical element in leading the global S requirements for attaining the SDG's thank you

thank you distinguished service of India now invite the distinguished representative of Ghana to the floor

Ghana: thank you Mr. Chair let me at the outset congratulate you and the other members of the Bureau for your election and I'll show you Afghanistan legation support and cooperation during this very important process Ghana alliance itself with the statement that will be delivered on behalf of the African group in the G77 in China but would make at this point some statement another snack a pasty we would also be sending to you the secretariat the fuller version for the records Ghana believes that the shortcomings in international tax cooperation cannot be resolved unless we work together across the different economic circumstances that our respective states find themselves the process is triggered by resolution 77244 and 78230 therefore office a unique opportunity to converge around universal values and shared principles for setting out a common aspiration international tax cooperation on the basis of the established decision making process is of the rules of procedure of the General Assembly to do this we need to find pragmatic ways to work together as you've done in the past for the greater good if we fail we will be fairly not only on our secret commitment to leave no one behind but also crystallising an arrangement that perpetrators clusion informants inequality and instability for Ghana therefore ambition during this process is to achieve the establishment it at term of reference and a UN framework convention on international tax cooperation that aspires for more in our view the terms of reference must a emphasise the commitment of all member states to an inclusive and effective participation in international tax cooperation and set out the fundamental principles for such cooperation be established a general framework or system of governance for international tax cooperation capable of responding to existing and future international tax concerns and interests and see outlying commitment of parties to transparent efficient and equitable international tax system with a view to enhancing certainty and stability of the rules for taxpayers why does God meeting basic Russian profit shifting and tax aspects of illicit financial flows in the subsequent sessions on substantive preparations as part of the African group will represent a more detailed input on some of the specific problems that should be addressed by the UN framework convention on international tax cooperation let me conclude by once again assuring New York gonna support and our commitment to corporate review and all delegations for a successful process

I think I would like to thank the distinguished representative of Ghana now we're giving the floor to pass wanna as representing the African group

Ghana: excellencies distinguished I have the honour to deliver this statement on the health of the African group and I said I'd like to extend our congratulations to the newly elected below your leadership and dedication vital to getting our collective efforts towards achieving a fair and create about global tax system we look forward to working closely with you and supporting your endeavours in this momentous journey after group approaches this historical first meeting of the adult Internet intergovernmental committee united by a spirit of cooperation determination and a shared vision for the future of international tax cooperation establishment of the United nations framework convention on international tax cooperation would be a momentous step towards a more equitable global tax system one that acknowledges the diverse challenges and aspirations of all nations especially those from the global South the group's commitment to this committee is driven by principles of unity solidarity and mutual respect echoing the Africa African union's agenda 2063 vision for a prosperous inclusive and sustainably developed Africa in the efforts these efforts are federal align with the 2030 agenda for sustainable development reinforcing our dedication to achieving the sustainable development goals and fostering a global partnership for peace and prosperity in this regard we wish to stress on this key areas required to shape the UN framework convention firstly inclusivity in decision making and Africa group advocate for an international tax system reform to ensure fair representation and decision making power for developing countries aiming to correct the historical imbalances that have favoured wealthier nations and multinational corporations secondly combating illicit financial flows dafter group emphasise the need for robust standards to curtail illicit financial flows which significantly impact the revenue of the European countries and compromise financial integrity thirdly if it's about taxation we qualify a fair tax tax practises for fair tax practises that accurately reflect economic activities and value creation within text text in jurisdictions addressing profit shifting and based erosion firstly transparency and information sharing after group stress stresses the importance of enhancing automatic information exchange to convert text evasion and avoidance promoting it as transparent global tax environment finally capacity building we the urgent need for technical assistance and capacity building in developing countries to facilitate effective participation in the international tax cooperation framework finally coaches we commence we commence drafting the terms of reference finally as we commence drafting the terms of reference rather we urge all member states to embody the spirit of unity and collaboration this unique opportunity allows us to establish a framework that is not only robust and comprehensive but also equitable saving the interests of all nations especially from the global

Chair: SI thank you I think they are distinguished representative of and now giving the floor to Canada representing CANZ

Canada: thank you Mr. Chair congratulations for your election thank you for the opportunity to deliver these brief remarks on behalf of Australia New Zealand and my own country Canada. CANZ, taking note of the decision by the United Nations General Assembly, to set up this add up committee to develop draft terms of reference for a United Nations framework convention on international tax cooperation we would like to comment on three aspects of the approach that is being proposed to take the work of the committee forward. First, regarding the committees mode of deliberation we understand that the decision-making rules that the committee will adapt need not be the same as the rule for member states to add a possible convention or protocol under international law still the effectiveness of any such convention or protocol will largely depend on the states that decide to implement it which in turn would be influenced by holy convention or protocol was negotiated and agreed. As such we believe it is important for the success of this committee that seeks consensus to the largest extent possible including at this organisational stage and not to provide for decision-making by way of a vote with a simple majority, especially on substantive issues. CANZ remains of the view that the present initiative should be guided by a thorough assessment of the aspects of domestic and international tax systems where further tax cooperation would support greater domestic resource mobilisation as well as by the need to identify reforms that were addressed gaps and complements existing instruments and arrangements close coordination with other multilateral institutions as called for by resolutions 78/230 will be key in that respect and we encourage the committee to allocate sufficient time and resources to this part of its mandate. Finally, in light of the August 2024 timeline for the committee to complete its work we believe that the committee should prioritise the main task identifying resolution 78/230 which is to deliver draft terms of reference for a United Nations framework convention. It seems to us that developing early protocols at this stage while the design and substance of the framework convention are still unknown would be particularly challenging and not an efficient use of resources and short and should therefore not be a priority for the committee. I thank the committee in advance for taking these remarks into consideration

Chair: I thank the distinguished representative of Canada and now I give the floor to distinguished representative of Spain to be followed by Russian Federation. Thank you

Spain: thank you Mr. Chairman. I'm going to speak in Spanish. I'll try and speak slowly for the sake of the interpreters. Thank you. First of all, I wish to congratulate you on your appointment and of course I wish to express gratitude for this trust that's being placed in Spain to form part of the Bureau. Spain aligns itself with the statement made by the European Union on behalf of its member States and we support the goals of international tax cooperation which is just effective and integrating in nature. We believe that the development of global tax rules is imperative to have an international community which is cohesive and prosperous. We believe that a framework convention under the aegis of the United nations on tax cooperation can serve to provoke greater transparent stacks infancy and just taxation at a global level. In our view this process should draw inspiration from the progress made in international cooperation here through other fora and other organisations such as the OECD. It is in our common interest to forge ahead with this initiative and ensuring that we don't have overlaps and inconsistent measures which will undermine measures or agreements on tax transparency that have been garnered in recent years. However imperfect and incomplete these maybe Spain recognises the important role played by the United nations in supporting developing countries to mobilise domestic resources and to increase their capacity to finance development strategies Spain believes it important to continue developing these global norms and note with satisfaction the beginning of intergovernmental debates on these strengthening of effectiveness and inclusion when it comes to international tax cooperation between members of the United nations. Elsewhere Spain endorses the idea that when we're talking about international tax cooperation inclusion and effectiveness are interdependent. A broad participation of many is vital for legitimacy and the degree of effectiveness which a framework convention is able to reach will depend on the level of take up and international ratification of the norms contained therein. Consequently, in our view. these search for consensus is key when it comes to drafting the terms of reference of this framework convention to our preference would be that decision-making occurs by consensus during the whole of the process that will ensure that the process builds the greatest degree of trust and transparency possible. We also favour modalities which allow for hybrid participation in debates so that tax experts within capitals can contribute and provide technical advice. Spain wishes to see broad diverse and balanced participation of the many stakeholders they should make contributions ushered civil society we should also have the contributions of relevant international organisations they strive to defend the implementation of the sustainable development goals. Thank you.

Chair: thank you to the distinguished representative of Spain. Russia federation the floor is yours.

Russian Federation: ladies and gentlemen distinguished chair first of all we would like to congratulate you on being elected to such an important proposal on behalf of the Russian Federation we would like to as a member of the United nations organisation we would like to say that we have consistently as supported the initiative of creating a more inclusive and effective mechanism for international cooperation in this area we think the United nations is the most suitable platform to implement a such a vast an important project and this is because of the vast experience you would have an the effective work carried out by secretary in many areas furthermore we think that is under it is exactly under the aegis of the UN that the international tax cooperation will be conducted on the basis of comprehensive inclusivity and will take into account the interests of all States and each state will know that their voice is heard and the proposed mechanism for cooperation reflects and take into account their interest or are an outcome over general effort so as to resolve and a global issue coming up in taxation we welcome the goals and objectives we have in the General Assembly resolution 22nd of 22nd December 2023 on how to strengthen international cooperation to do this through creating an intergovernmental committee to develop the a draught UN the framework UN Convention on to national tax cooperation we have of course very ambitious goals but we think that altogether we have sufficient capacity and knowledge to resolve all of these issues and to overcome on all of the issues that may come up I thank you very much thank you thank you chairman

Chair: thanks to Russian Federation I would like to invite the distinguished representative of Nigeria to the floor followed by Norway

Nigeria: thank you very much Mr. Chair excellencies distinguished delegates Nigeria aligns itself with the statement delivered by the African group and wishes to make the following remarks in our national capacity we congratulate the new elected members of the Bureau and pledge our full support towards realising the UN framework convention on tax in this era of global economic interdependence Nigeria is confronted with challenges like tax evasion and illicit financial flows head on with losses over 15 billion annually such challenges underscored the urgent need for our collective action and the establishment of a convention fostering fairness equity and transparency as we proceed with this process of drafting the terms of reference we advocate for a convention that ensures transparency supports the building of tax capacity in developing countries and facilitates the full participation of all nations in the international tax cooperation process such a framework is not really beneficial but essential for sustainable development worldwide in the spirit of constructive dialogue we urge all delegations to engage with an open and collaborative mindset the establishment of a global tax framework is not a 0 sum game but a pathway to mutual benefits for both the global North and South by promoting economic justice and sustainable development we can create a system that benefits all ensuring that that multinational enterprises contribute their fair share to public finances globally in conclusion my delegation shares the spirit of collectiveness A unified commitment to creating a fair just and sustainable global tax system we therefore remain dedicated to working diligently with all member states to realise a vision that supports the prosperity of our nation's answer there's a better future for generations to come finally my delegation fully supports the adoption of this decision by simple majority as prescribed by the General Assembly rules believe it facilitates efficient decision making and reflexive democratic spirit of the United nations

I thank you to think that representative of Nigeria and now inviting the distinguished representative of Norway

Norway: thank you chair let me join other thing congratulating you for assuming the role of chair for this important process Norway as a Bureau member is stands ready to support you in this important work chair we have seen significant progress in international tax cooperation over the past decade the advancements made in addressing international tax planning and tax evasion are made with a view to benefit all however there is still room for improvement we must continue to strengthen our efforts in order to ensure a system that promotes international trade and investment an enhancing tax certainty for taxpayers and predictability for governments our hope and ambition is that this process we embark on in this ad hoc committee can support the purpose set out in the resolution and contribute to advanced domestic resource mobilisation in support of the SDG's efforts must be made to complement existing work and ensure that initiatives and processes are mutually reinforcing and not duplicative this process provides us with a good opportunity to further strengthen the cooperation and synergies between international organisations on global tax matters we welcome active stakeholder inputs which can help inform this process and this body chair the drafting of the terms of reference is under a tight timeline however we need a fact base approached the committee should devote sufficient time to develop a common understanding of the problem and challenge we face and potential ways to address these transparency in working methods and participation on an equal footing must be ensured it is imperative that we get off to a good start with the terms of reference this will set us up for a constructive process as we move into negotiations on the framework convention and discussion around possible protocols share to ensure that the outcome will have the broadest possible impact and legitimacy A consensus based approach is preferable we encourage all participants to use their best efforts to reach agreement on the issues that will be discussed in this session and beyond in our view the joiner we are about to embark on provides an historic opportunity to further strengthen the framework for international tax cooperation Norway stands ready to engage constructively in this process going forward thank you chair

Chair: thank you way now I give the floor to the distinguished representative of Colombia to be followed by Pakistan

Colombia: thank you share I'm gonna turn to Spanish there's a last minute since the very beginning Colombia has in a quickly stated its support for this process to achieve more inclusive and effective international taxation that culminated with the adoption of resolution 78/230 last year and with the creation of this intergovernmental committee for this organisational meeting Colombia wishes to reiterate the importance of guaranteeing the principles of inclusiveness and effectiveness as enshrined in that resolution in terms of effectiveness we believe that this intergovernmental committee paves the way towards achieving international agreements which allow all countries to broaden their tax base by taxing income particularly taxing the largest fortunes across the globe which are currently not taxed by any country consequently for Colombia the terms of reference of the United nations framework convention on international cooperation in tax matters most in incorporate the principle of progressiveness designed to tax the incomes and wealth of the most the richest across the globe moreover in the context of the current climate crisis Colombia thinks it's crucial to mobilise all instruments within our grasp to achieve the to successfully fight against climate change that includes international taxation we believe it's possible in order to achieve this goal to mobilise international tax resources without infecting the development of countries in the global South and that can be done through global taxes whose fortunes are driven into climate action ensuring the effectiveness of this process means we need a decision-making process that allow us to move towards fair international taxation Columbia recognises the value of consensus in the making of international decisions to ensure that there is legitimate as possible but we do understand that there are matters in which the veto makes it impossible to achieve an international tax regime which is fairer so we don't support the change of rules of procedure to take decisions in this way within the General Assembly we'll do everything we can to build bridges and foster multiple mutual understanding that would be an ideal but the vote must remain an option if such consensus cannot be found in terms of inclusion we wish to emphasise the importance of doing everything we can to guarantee the participation of all member states bearing in mind that the formal de go sheating sessions will be held in person an for extensive periods it is essential to support various financing solutions which allow tax specialists to come to meetings and that's particularly important for the country of the global S if we do not achieve a situation whereby there is truly inclusive participation the decisions taken here will not reflect the perspectives of all member States and will lack the legitimacy that this process deserves Colombia hopes that this process will heed the collective call of States and global citizens to create an international tax regime which is equitable sustainable and inclusive thank you

Chair: I think that distinguishes of Colombia and now inviting distinguished positive of Pakistan to take the flow to be followed by 24

Pakistan: thank you for giving me the floor Mr. Chair on behalf of my government we congratulate you for your election as the chair of the ad hoc intergovernmental committee and assure you of our full support we also congratulate other members of the Bureau for their election we welcome the operationalization of this committee and appreciate the leadership of the African group and undertaking this initiative as we embark on this process of drafting the tours of the UN framework convention on tax corporation allow us to make some general remarks reforming international tax corporation in order to make it more democratic transparent effective and equitable is essential we are confident that this process will will result in both enhancing inclusivity and enhancing effectiveness of international tax cooperation and will engage constructively with all delegations towards this end we believe the establishment of this committee provides an opportune moment to address practical problems that have to be addressed in seeking to strengthen international tax cooperation how to support countries in exercising their taxing rights mobilising resources to invest in the SDG's and promoting SDG aligned fiscal policies we also believe that the framework convention must focus on such policy options and arrangements that can be effectively implemented by all jurisdictions taking into account their different needs priorities and capacities to help ensure that taxes are paired paid where economic activity occurs to international tax rules that are simple and easy ensuring fair and equitable outcomes to participation on an equal footing especially indecision making processes lastly we are confident that this committee can take forward work done by various existing bodies by taking into account the pressing needs of developing countries we will provide further detailed remarks regarding the TRS in subsequent sessions finally chair this was not in our prepared remarks but we heard several comments today regarding decision making procedures of the committee which were not raised during the discussion on on the relevant agenda item when the floor was opened on them our delegation supports the extras as drafted we believe the rules of procedure of the GA should apply to the committee as in the end these TRS must be adopted by that very same General Assembly considering that we're currently just drafting towards our delegation firmly believes that agreement on applying the rules of procedure of the General Assembly would set the process on the right path with a spirit of trust and mutual understanding

Chair: I thank you thank you to our distinguished representative of Pakistan and now we're inviting distinguished representatives of Cote de Ivoire to take the floor to be followed by Germany

Cote de Ivore: congratulations for being appointed as chair of the session of the ad hoc committee to draft the terms of reference for United Nations framework convention on international tax cooperation we also would like to very warmly congratulate the elected members of the Bureau and you will have our cooperation my country I endorses the statement made by Botswana on behalf of the African group and I would like to add to the following comments in our national capacity Mr jam on the 22nd November 2023 the General Assembly of the United nations made a historic decision by adopting a resolution asking the secretary general to convene an intergovernmental conference to negotiate it convention on tax which is to be effective inclusive for all countries in particular developing ones in this regard the establishment of the ad hoc committee is an important step towards the implementation of that worthy goal and in looking for common solutions to global challenges we are the view that the goals of such a convention is to strengthen international tax cooperation two better combat tax avoidance and evasion and the illicit financial flows which deprive countries over the resources they need so is to tackle the current challenges and invest in sustainable development goals and climate action a United Nations framework convention on international tax cooperation certainly requires transparent decision making bodies well established ones and clear one so so ensure that everyone all countries participating in it participate equally procedurally speaking and they have the same capacity to participate in decision making process now in this vein my delegation would like to say that we share the opinion according to which the decision-making modalities of the Bureau should be based on the principle of simple majority in line with General Assembly rules such a convention can also have provide the opportunity to use taxation so as to deal with the issue of renewable energy by encouraging countries to to pass on taxes which are favourable to green energy and imposes taxes on fossil fuels to conclude we would like to ensure the committee and members of the bureau's that we are determined to work with all parties to ensure the process is a successful one

Chair: I think thank you distinguish representative of Cote de Ivore now inviting distinguished representative of Germany

Germany: thank you Mr. Chair and congratulations on your election as a chair I also want to thank the whole committee for electing me as one of the vice chairs and I'm looking forward to actively and constructively engaging in the future work of the committee and to striving to finding solutions to any issues that might come up I'm now building on the statement of the EU and now from a German perspective the following aspects are particularly important one is inclusivity and effectiveness of a multilateral process amongst sovereign States and in our view this would demand the pursuit of consensus to really trying to get everybody on board the other is to develop sustainable and effective measures that will stand the test of time and for this we should avoid duplication or inconsistent measures for this organisational meeting and from a German perspective it is important to well first explain clarify any potential questions that there may be on the road map on any procedural questions circumstances of the work of the attack committee so to ensure a transparent process based on a level playing field so that really everybody knows what's going on all the time and also from a German perspective this organisational meeting is also first to listen to any potential concerns any potential elements of terms of reference potential areas of work this would then enable us to understand evaluate and thus develop areas and positions for the upcoming working sessions when we are drafting the terms of reference and scheming the future work thank you very much

Chair: thanks to Germany distinguished representative now inviting the distinguished representative of Morocco to take the floor to be followed by France

Morocco: statement made by the African group and I would like to make the following statement in my national capacity very happy to be here today with the experts on taxation to start working on the international tax cooperation in the new era where we want to be more inclusive more effective where we strive for the SDG's and tried to stem the IFF's United Nations provides us who is a suitable platform for such a corporation I would like to thank the African group for having initiated the resolution which is a foundation for our work today I also thank all of this stakeholders including the secretariat for their contribution in developing the new resolution through putting together organisational infrastructure that we need for this new instrument I also would like to thank the African group for honouring the US with their trust and we will work tirelessly so was to make sure that the voice of the continent is heard within the Bureau as well as our priorities taxation is increasingly important an becomes a major libre in mobilising resources for the purposes of sustainable development and also be 'cause the economic models are changing and developing this includes the technological model today we need to move on to the new stage of tax technology and this requires new rules so still keep our tax system on a par with technological development and to provide with the simplest possible solutions to sometimes very complicated issues and this is not easy and means that we need to mobilise ourselves to make sure that the outcome of our work is acceptable and has a consensus of one and all and that it takes into account the constraints of low capacity the organisational session is very important for the success of our future meetings and the success of our mission to draught a convention on the power without goals in conclusion I wish every success for the relations of the committee and I'm confident that this news framework for cooperation will in upper be an opportunity for us to have a constructive dialogue which is more inclusive and more effective amongst member states

Chair: I think thanks for offer floor to the distinguished representative of France to be followed by Kenya

France: thank you Mr. Chairman first of all I wish to align myself with the statement made by the European Union and wish to add a number of comments in my national capacity to build on discussions that began a few months ago that led to the adoption of resolution 78231 on the 22nd of December 2023 France intends to constructively participate in the work of the committee France shares the goal of ensuring progress is made with international tax governance in order to ensure inclusiveness but also in order to ensure coherence and complementarity with the work undertaken within under other international bodies France is support for initiatives favouring international cooperation aiming to place taxation at the heart of efforts to reduce inequality and further the environmental transition is unwavering and recently was expressed during these summit for a new global financial compact that was held in Paris on the 22nd of 23rd of June 2023 and we saw also the launch of the new tax force on international taxation during COP 28 that is why France is today committed to participating in good faith in this intergovernmental process this process would guarantee on the one hand compliance with the principle of non duplication when it comes to the work of other bodies and elsewhere who guarantee working methods based on seeking consensus that is a guarantee out of balance and that all states interests are respected consensus is the decision-making process within all tax decision bodies in which France participates given the ambitious nature of the work in the time frame it is important that we all adopt A gradual approach and focus initially on drafting terms of reference for the framework convention in accordance with the resolution adopted at the UN in terms of the substance of work but topics that could fuel our work and focus our work the committee should work to identify first of all needs and priorities of developing countries but also identifying new resources for the sustainable development goals and finally levers to further the mobilisation of domestic resources

I thank you thank you little France now the floor is to the distinguished visited of Kenya to be followed by Singapore

Kenya:I thank you chair for giving me the floor and congratulations on your election as well as the members of the Bureau at the onset Kenya aligns itself with the statement made by patrona on behalf of the African group chair and distinguished participants as developing countries we stand at the forefront of advocating for more inclusive and effective framework for international tax cooperation under the United nations the resolution 78230 stroke 230 adopted by the General Assembly on the 22nd of December 2023 which calls for the establishment of a member state LED open-ended ad hoc intergovernmental process committee marks a significant stride towards realising this goal developing countries face numerous challenges within current international tax governance structures including limited participants participation in policy development and high compliance costs which often do not reflect our unique needs and capacities in supporting the development of a United Nations framework convention on international tax cooperation we envision a system that not only ensures fair tax rights worldwide but also respects the sovereignty and developmental priorities of each nation we are committed Kenny as a member of the Bureau we are committed to contributing constructively to the organisational session and future work of the ad hoc committee our participation is driven by the belief that through collaborative effort we can establish a tax cooperation framework that addresses constraints to effective participation in decision making processes by developing countries and fosters global economic equity and development in terms of the working method we expect the ad hoc working group to operate in line with the rules of procedure of the General Assembly including the decision making procedures chair institutional changes is difficult and rare especially this one that relates to international tax cooperation with the ad hoc committee we have an opportunity to reimagine one of the central pillars of our international financial system we cannot and we must not let this opportunity pass can you address all member states to actively and constructively engage in this process and sharing that the voices of developing countries are hard and their concerns and priorities are addressed together we can build a tax system that is fair just inclusive transparent mutually beneficial and effective for all I assure you of our of my delegations participation and constructive engagement in this process

Chair: I thank you thank you distinguished representative of Kenya now the floor is to Singapore district representative to be followed by Switzerland

Singapore: thank you Mr. Chair first I would like to congratulate you on your election for Singapore we believe in multilateralism an inclusive international tax cooperation and This is why we have consistently supports the strengthening of inclusive tax cooperation it is our firm belief that the UN has an important role to play in complementing the existing work done by other forums for international tax cooperation such as the OECD and G20 inclusive framework on baps in our view in order for our discussions at this committee to be productive and to achieve concrete outcomes for all jurisdiction Singapore believes that it is imperative that we work towards consensus based solutions in order for the framework convention to be truly inclusive this will ensure that the views from all jurisdictions are considered to arrive at at effective and stable outcome otherwise it will be the majority sorry it will be the majority making decisions for the minority and we will lack the buy in from jurisdictions who do not agree with the solution secondly we need to have a clear and common understanding of the existing gaps and synergies in international tax cooperation this is essential for the committee to determine how we can effectively play a role in addressing the challenges as well as in complementing existing solutions and progress that we have achieved on other platforms and thirdly we echoed the views of some other delegates that we should take the necessary time and effort to carefully evaluate and consider all solutions including existing ones as well as what are the gaps before we can decide on the option that would best serve our collective interests we think it is important for us to paradise getting it right over doing it fast fourthly we should prioritise proposals that focus on creating and maintaining the right conditions for global economic growth it is only by growing the pie rather than splitting the pie that we can ensure more prosperity as well as more resources for all jurisdictions and we need to be mindful that we do not inadvertently discourage enterprise and innovation through this process it is in this great that Singapore will continue to participate actively in the discussions and we are committed to playing a constructive role in by bridging differences and building common grounds and we look forward to working with all delegations in coming up with a draughty or are end the framework convention

Chair: I thank you thank you distinguish add positive Singapore now the floor is to the distinguished representative of Switzerland

Switzerland: thank you chair last three suit Switzerland supports strengthening inclusivity and effectiveness when it comes to international tax cooperation as in other domains it is important for Switzerland that this process unfold in an inclusive and transparent way it's important that in so doing it allows all delegations to participate only a process on the basis of consensus will make it possible to establish a framework convention that is convincing A framework convention established according to the principle of a simple majority risks not achieving our goal of international tax cooperation which is effective and inclusive On the contrary such an agreement could increase the risk of the international fiscal architecture being fragmented a world in which two international tax systems that are competing coexist or a world in which there are contradictory principles in place is not desirable under any circumstance either for developed countries or developing countries such a world must be avoided Switzerland fears duplicating work with other forum because that will lead to spreading resources too thin and too incoherent international fiscal rules it could also lead to the weakening of existing instruments that would hinder global economic relations and would lead to a increase in the number of double taxation cases consequently we wish tothe importance of article 60 of the resolution that envisages the ad hoc committee taking into consideration the work of other relevant forum as well as potential synergies existing tools strengths expertise and complementarities available in the many institutions involved in tax cooperation at an international regional and local level as far as we have understood it the first task falling to the ad hoc committee will be to draught the terms of reference on that basis we will be able to then draw up the framework convention and at the same time think about developing protocols as specified in article 6E of the resolution Switzerland continues to actively and constructively participate in ongoing and future discussions in order to find internationally viable solutions which are broadly acceptible consequently we are following with interest this first meeting of the new ad hoc committee we also thank all states that have agreed to consider within the Bureau important issues which must guide us and supporters as we negotiate we wish to emphasise that it is vital that all voices can be heard both within the Bureau and within the ad hoc committee

Chair: thank you to the distinguished office with a lens now inviting Liechtenstein which was off last time to be followed by Bahamas

Liechtenstein: thank you Mr. Chairman the strengthening of international cooperation on taxation matters has been a longstanding priority for Liechtenstein as a member of the global forum on transparency and exchange of information for tax purposes as well as the OEC DG20 inclusive framework and based erosion and profit shifting Liechtenstein is committed to international collaboration to tackle tax avoidance ensure a more transparent text environment and strengthen the rule of law further advancing these issues remains crucial for achieving to sustainable development goals which we've all agreed to over the last two years my delegation has consistently underlined that further efforts to strengthen international tax cooperation should build on existing initiatives which have already delivered tangible results rather than creating duplicative or conflicting processes in line with resolution 78230 the other committee should therefore carefully consider the global tax cooperation architecture to ensure that this process builds on synergies and complementarities in our view the committee not only has the task to identify outstanding problems but also to determine whether if at all these specific problems can be more effectively addressed by an additional framework convention in order for this process to take into account the diverse aspirations and legitimate concerns of the broader membership as well as civil society and relevant international organisations to deliberations over the coming months need to be both inclusive and transparent particularly we wish to stress the importance of decision making modalities that reflect the broadest possible agreement among delegations we therefore regret that the consensus principle has not been retained in the proposal of the Bureau and called for its re insertion you can count on our constructive engagement in what we hope to be fruitful discussions that are informed by the existing global tax cooperation architecture and focus on how best to address its gaps with a view of making it more effective and inclusive thank you

Chair: thank you would think which is a tip of the French time now support to the destruction of devolved powers to be followed by Japan

Bahamas: Mr. Chair the Bahamas wishes to congratulate you on assuming the role as chair and Claudio Vargas on assuming the role is up repertoire and I assure you of the Bahamas support throughout this process the Bahamas wishes to thank the African group for the substance and advocacy that led to the adoption of the General Assembly resolution 78-2230 which ultimately is led to our convening this monumental initiative today for over 6 decades the international tax policy is as formulated and dictated by the OECD neglected or failed to address the inherent challenges and the differences in development dynamics faced by the global South developing countries like the Bahamas have grappled with the dis equilibrium of the international financial architecture coupled with inconsistent biassed and contradictory tax policies which have stifled development and growth and undermine the integrity of principles of international humanitarian law with respect to the right to the development the Bahamas reliant on tourism and financial services stands vulnerable to external economic shocks and panniculus impacts of climate crisis the dichotomy between the global N designated international financial architecture and the imperatives for sustainable resilient prosperity in the global South is starkly evident in international tax initiatives moreover the arbitrary blacklisting of vulnerable vulnerable countries compounds their plate perpetuating a cycle of economic disenfranchisement to be clear we view blacklisting initiatives as contrary to our right to development Mr. Chair the Bahamas has long been a leading voice for the creation of a United Nations tax convention in our view this ad hoc intergovernmental committee offers a form of renewed multilateralism predicated on an integrated approach and equitable representation which is imperative to addressing the systemic inequities plaguing global governance particularly the current international tax order the Bahamas is optimistic that this committee will create equity and development capacity where it did not exist before while ensuring that development of early protocols to combat tax related illicit financial flows Mr. Chair is clear that if we are able to if we are able to achieve the sustainable development goals we must have the political will to build systems that are inclusive diverse and equitable the Bahamas look forward to playing an integral role in this important process our aim is to achieve the development of robust draught terms of reference for a United Nations framework convention on international tax cooperation that adequately addresses the inherent constraints and development approaches of the global South and small island developing states like the Bahamas we thank you

Chair: thanks to distinguish positive of performance now the floor to Japan to that stick to be followed by Brazil thank you chair

Japan: so Japan also welcomes this occasion and congratulate you on the election as chair send congratulations to the vice chairs reporters and Bureau members as well this chair is fully in line with the remarks especially made by the distinguished representatives of the European Union and the Republic of Korea highlighting the following three points to be brief firstly this chair is very supportive of the ideas of inclusive process based on the consensus oriented date decision making system rather than simple majority voting second it is very it is also very important to avoid duplication with ongoing negotiations such as those of the inclusive framework in this regard I am in favour of the Korean proposal to request the secretariat to prepare the draught of the TR for the framework convention in good collaboration with relevant international organisations such as the OECD which I think is essential to avoid such duplication and inconsistency with the existing limitations search like the suggestion by Canada this chair concurs that we should prioritise the discussion on the substance of the framework convention in advance of that on the early protocol with these remarks Japan is ready to be constructive in the forthcoming discussion and look forward to contributing to this forum thank you thank you thank you present above Japan

Chair: now the floor for the things she resented if off proceed to be followed by United Kingdom thank you chair distinguished chair colleagues

Brazil is honoured to have been elected to the Bureau of this ad hoc committee responsible for drafting the terms of reference of the United nations framework convention on international tax cooperation we fully support the idea of adopting this convention which could be a significant step towards a more just and equitable tax system we believe that the United nations inclusive decision making process and broad participation can help develop a comprehensive and balanced framework that reflects the main priorities and interests of member states both developed and developing ideally this convention would include protocols outlining urgent issues that can be promptly adopted inclusive taxation and tax justice are crucial issues of our time tax evasion in bays erosion continued to undermine the efforts by several states to improve domestic mobilisation to address international taxation challenges and use tax policies as a tool to effectively reduce inequality's it is necessary to put forward an inclusive agenda counting on the participation of all countries on an equal footing to search for solutions globalisation has increased wealth but also widened inequality developing countries need smart tax strategies to attract poverty reducing investments without engaging in harmful tax competition the Brazilian 220 presidency recognises the significance of tackling these inequalities through a comprehensive international tax agenda that extends beyond the ongoing discussions on bayes erosion and profit shifting a United Nations framework convention on international tax cooperation could be key in addressing those challenges it can promote fair taxation and support sustainable development by enhancing transparency combating tax evasion and illicit financial flows and helping achieve the sustainable development goals in line with the deep with the 2030 agenda I thank you

Chair: thanks to the tank which representative for Brazil now the floor for the United distinguished representative of United Kingdom to be followed by Bolivia

United Kingdom: thank you well thank you very much chair good morning to you good morning colleagues and the chair may I join others in congratulating you on your election I would like to start by just being clear that is part of the UK's commitment to a stronger and fairer international tax system we remain wholly committed to the successful negotiation of the terms of reference the collaboration between the UN and OECD is in our view essential for success we commend existing joint works such as the tax inspectors Without Borders programme which has been credited with over $2 billion of additional tax collected and support for developing countries is very much central to the UK's commitment we support the work of the OECD inclusive framework and global forum and there over 140 members to establish a global minimum tax that will raise corporate tax revenues for developing countries between 4 and 10% in addition to tax transparency work unlocking an additional €41 billion in September the UK announced a new 17,000,000 LB package to help developing countries collect taxes owed to them in addition to funding peer-to-peer capacity building for revenue authorities now in the UK's view for a new UN framework convention to be effective the terms of reference needs to reflect a set of core principles firstly that of comparative advantage identifying the core aims of the convention and focus focusing the work on where it can add most value over and above effective work being done elsewhere with this in mind we propose that the secretariat work with other organisations such as the OECD and ATF to set out how the framework convention can best contribute and avoids creating tensions with the existing system secondly every effort to achieve a broad consensus must be exhausted to strengthen the authority of the UN as noted by the GA rules and procedures to align with our ambition for an inclusive tax system and to ensure that provisions are effective in practise simple majority voting does not align with a shared ambition for an inclusive and effective tax system and finally appropriate timelines the views of all members should be heard and considered with ample opportunity for discussion to resolve disagreement and find common ground particularly for new work on protocols thank you thank you

Chair: thank you president of United Kingdom now the floor to the distinguished representative of Bolivia to be fooled by Italy

Bolivia: thank you very much Mr. Chairman at the outset allow me to congratulate you Mr. Chairman on your election to chair the ad hoc committee allow me to also congratulate through you the members of the Bureau the number of countries interested in forming part of this committee demonstrates that this process has given rise to Great Expectations among states we take this opportunity to thank the secretariat for its support to date that's allowed us to discharge the Monday to VGA resolution 78/230 Mr. Chairman the beginning of this committee's work is an opportunity to appeal to all states to participate constructively in this process so that we can achieve the greatest degree of consensus possible in our technical discussions however we we affirm that like in similar process is the decision making process must be done on the basis of rules of procedure established within the General Assembly given that we are in a committee to draught terms of reference and not to draught the convention itself a change to this practise would affect the mutual trust and could jeopardise the possibility of discharging the committee's mandate in line with the resolution 78/230 Bolivia believes that establishing these terms of reference is a first step towards the drafting of a framework convention it should allow us to clear up all doubts and existing concerns which member states have consequently we must ensure equitable participation of all and participation which is inclusive and effectiveness all states must be able to participate in that way as well as their capital based experts Mr. Chairman Bolivia believes that this committee must have significant technical deliberations to produce results but various different realities must be borne in mind as most the development needs of developing countries we must take into account the lessons learned in myriad other contexts with that in mind we value the document proposed regarding the working methods and modalities for the committee as well as the profile document we agree that our work must be based on the contributions made by member states sent in advance of our meetings and we must have a possibility for stakeholders to express their own expectations and perspectives in the intercessional. Moreover we urge states to make their contributions by focusing on elements which could guide as appropriately in our future work in other words they should focus on these scope the goal principles and thrusts of work that would lay the foundations for a UN framework convention that could be really genuinely effective equitable and inclusive finally Mr. Chairman the plurinational state of Bolivia reiterates its willingness to engage in sincere dialogue with all delegations we will work arduously so that we can reach the minimum common understanding necessary to guarantee that the future framework convention can lead all countries to achieving the sustainable development goals in based in the on the basis of justice and equity in international tax matters thank you.

Chair: thanks Bolivia and now inviting that things that if of Italy to take the floor.

Italy: thank you first of all let me congratulate you for being elected as chair or the Bureau I would like to express my appreciation and gratitude for having elected me as a member of the Bureau it is an honour for me to serve in this capacity I trust and hope that every decision of the row and the the committee will be taken on the basis of the widest possible consensus I would like to underline the importance to avoid overlapping and duplication of work with existing work be made in other international photo such do ICD and finally I wish a fruitful a good word to all members of the Bureau and of the adult committee thank you Mr. Chairman

Chair: thank you thank you representative of Italy now inviting distinguished president of United States to take the floor to be followed by a chile

Italy: thank you for convening this meeting it's an important issue that which we all member states must work together to achieve consensus on how we move forward I know that a number of delegations who've already emphasised the need for consensus we remain concerned that decision of mandate this work stream was through a non consensus resolution voted in the fall we still believe that the UN is a key role to play in international tax cooperation however we have concerns that the process following to date has not led to the type of global consensus that will allow us to leverage the strength United Nations developed the terms of reference for taxation proposals which both ultimately result in lasting achievements and avoid undermining progress made another forum we continue to strongly support the work of the G20 OECD inclusive framework or negotiations over the reallocation of international taxing rights commonly known as pillar one are ongoing the argument for this work stream has constantly amend the need for an inclusive process in which all member states have a voice we continue to believe the inclusive framework's efforts under pillar one reflect such a process in which the members participate on equal footing in the decision making process to find consensus we would hope that the process undertaken by this committee will be built from the ground up with consideration of the viewpoints of all member States and emphasis on negotiated and compromise to build a terms of reference that reflects a range of inputs as a potential to stand the test of time we expect negotiations to deliver a final text that reflects recommended changes from all states to achieve a consensus document which may be significantly different than the 0 draught we continue to believe the creation of this parallel process for fragment efforts to strengthen international tax cooperation by effectively requiring jurisdictions with limited resources to choose between competing processes it may prevent prevent progress on the inclusive framework's ongoing negotiations in pillar one which will likely deny concrete benefits to developing countries with ultimately delivering a consensus commitment to international corporate tax changes we appreciate the opportunities for members this committee to liberate and discuss the modalities put forward in annex one and two we know that the draught modalities and transparency an importance of striving for consensus was removed and we request their reinstatement without broad consensus bound countries any process is unlikely to strengthen international tax cooperation or achieve meaningful results we encourage this committee to take a more difficult route of ensuring A consensus based process rather majority rule process that while easier to achieve in the short run will lack sufficient buy in to lead to a successful product we have a number of questions about the path ahead and would seek timely clarity to ensure appropriate attention for our capital like to know what type of engagement is to expect over the 9 and 15 days stretches allocate for committees work on the spring and summer if these will be involved in agenda setting discussions or substantial negotiations and what timeline and processes envisioned for producing A0 draught the terms of reference thank you thank you

Chair: thank you. Now the floor to distinguished representative of Chile to be followed my Mexico

Chile: thank you chair I will deliver this statement in Spanish allow me to begin by congratulating you on your election to chair the Bureau I also wish to thank these secretariat for organising this session we wish to also recognise the flexibility of regional groups particularly that of the Latin American and Caribbean group in developing a rotating method for seats to represent our region on the Bureau will have the honour of taking up one of those seats during the second-half of our deliberations chilli welcomes having spaces for dialogue and cooperation to tackle international tax cooperation within the United nations this is a universal forum that may guarantee that discussions are inclusive at a multilateral level in this forum participation on an equal footing of all is vital however as indicated by the very text of the resolution which created this committee we must recognise and build on the work of other organisations and for a working in this field we must particularly take into account the discussion of the OECD recognising these respective contribution made Bates inclusive framework Chile believes that the work undertaken by both borrower must be complementary and not contradictory there should be no duplication moreover we value the experiences of other regional bodies such as the recently created regional platform for tax cooperation for Latin America and the Caribbean jointly we must learn lessons from the various multilateral bodies working in this field to enrich the debate that we have here we hope to be able to contribute constructively to the upcoming discussions we believe these discussions must be ambitious if we wish to develop a framework which allow us genuinely inclusive and effective international cooperation cooperation which tackles questions of the utmost urgency such as the response is needed to tax evasion avoidance and illicit flows it is in this spirit that Chile reiterates its commitment to consensus as the preferred mechanism for the decision-making process wherever possible when we have differences we will have the challenge of identifying areas of common ground to establish a framework which benefits all of our countries on which enjoys the greatest degree of legitimacy possible we call for an open and constructive dialogue we have limited time but we do trust that we can work jointly together to achieve the results we need to move towards tax cooperation which is in line with current challenges and in line with our common goal to see sustainable development which leaves no one behind. Thank you.

Chair: thank you now the floor is to the distinguished representative of Mexico to be followed by Belgium

Mexico: thank you very much Mr. Chairman. Mexico is pleased to be participating in this ad hoc committee responsible for drafting terms of reference for a knew framework convention on tax cooperation within the United nations together with Chile we will strive to contribute to this process and to support developing countries in line with the commitment made by all secretary of ministry for foreign affairs Alicia Barcena a better during the high level week of the 78th session of the General Assembly our goal is to strengthen effective and inclusive cooperation in tax matters and to support the African group and developing countries in establishing the terms of reference which the membership as a whole should then be able to support I country shares many of the concerns expressed by the African group primarily those related to illicit financial flows corruption and a lack of transparency as its main contribution to our work Mexico will seek to share technical experiences and good and good practises that we've adopted to meet and overcome these challenges with a view to establishing protocols and work streams that the membership as a whole can contribute to consequently it is vital that this exercise take into account existing initiatives within the field of tax cooperation promoted by the G20 and the organisation for cooperation and economic development the OECDR will focus on identifying areas of work which can complement and build on and develop these initiatives Mr. Chair to achieve this goal it is vital that these terms of reference include also areas of work to support developing countries in developing technical capacity and mechanisms with which to mobilise domestic resources the excess of agenda 20 30 and fulfilling the financial commitments of the Addis Ababa action agenda will depend on building synergies between developing countries and developed countries given that the creation of a framework convention on tax matters within the United nations is a task that we must all work towards

Chair: thank you Mexico now the floor is to Belgium

Belgium: at the outset we wish to align the statements with the statement delivered on behalf of the UN it swam states Mr. Chair distinguished colleagues let me join others in congratulating you on your election wishing you every success in leading this important UN process and assure you of our full support we would also like to thank the African group for its leadership in laying the groundwork for this process and for its continued advocacy in its capacity as president of the European Council Belgium wishes to align itself fully with the elements of the statement delivered by the EU and its member states in full recognition of the importance of international tax cooperation and its crucial contribution to the achievement of the SDG's this Ewan process is being closely followed up in the context of the high level working group on text questions with this in mind we would like to highlights the following points 1st Belgium is strong advocates of effective multilateralism be assured that we stand ready to work with you and with all member states to ensure a successful process and the adoption of terms of reference that all member states can agree upon seconds we would like to emphasise the need for a process at UN level that is complementary to the existing international text framework and does not duplicate or create inconsistencies with existing mechanisms and 3rd we strongly advocate for a decision-making process based on the widest possible consensus the strength of this inclusive process lies in achieving results that are shared and agreed upon by all members Mr. Chair you can count on our full and constructive engagement and inputs throughout this UN process I thank you thank you distinguished representative of Belgium.

Chair: as you can see there is no further requests for general statements or taking the floor OK so the committee just concluded its programme of work for this meeting the committee will reconvene today afternoon at 3:00 PM in the same conference room thank you for participation and the meeting is adjured