UN Ad Hoc Committee to draft the terms of reference of a United Nations Framework Convention on International Tax Cooperation, 4th Meeting

21 Feb 2024

Transcript of the session

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Chair: Excellencies, distinguished delegates, dear colleagues, I called to order the fourth meeting of the ad hoc committee to draft the terms of reference for the United Nations Framework Convention on International Tax Cooperation at its organisational session. So now we're gonna start with the provisional agenda for the session that will take place between the 26th of April to the 8th of May. This agenda was supposed to be adopted tomorrow and Thursday I mean but as we already went through the substantive preparation and discussion and given the presentation that was presented by the secretariat this morning about how that on a framework convention and what's the difference in how it looks, like an almost we didn't have any any comments on it, we received some interventions and of course it was very appreciated this these interventions but now I think as I saw from the floor that almost there is nothing that require amendment change to the first session agenda so now the agenda is presented on the screen. I will leave again and I think what was circulated before but anyway, I will leave like another one minute then I if anyone wants to take the floor to give any comments, just please do. Representative Republic Korea, take the floor.

Korea: I think chair this is a this is a proposal proposed agenda for the first session which will take place April or May but we are great chill is going to invite it written input for the preparation of further of the first decision. So I expected that secretary will categorise the written inputs for discussions in the first session, so I would like to add items under first the report of the written input from member States and stakeholders. Thank you,

Chair: I'm sorry can I ask that the representative just to repeat what was the changes asking for.

Korea: OK since this after this organisation sessions are as far as I know chair will invite the member states to provide the written comments return input regarding the matters to be addressed for the consideration in the first session therefore I think it's necessary to include work the report item the report of the return improved from the member States and the stakeholders after first adoption of the agenda another organisation matters.

Chair: OK, so I think that we will call for written inputs and this will be sent to everyone following the organisational meeting and everything will be collected in the time and just, I'm not gonna repeat what just we talked yesterday about this. It would be collected compiled and groups within the time between this is just the agenda what we're gonna have an autograph do during the first session so I don't think that this needs to be mentioned in the agenda that we're going to call for for inputs because anyway there will be invitations we sent for everyone to provide but I can see it to be part of the agenda to state that we are going to call for so it's more like agenda rather than just statement or something to mention it. So giving the floor to the United Kingdom

United Kingdom: thank you very much. It would be useful for us to understand the distinction between point 3A and 3B what do you envisage falling under those categories and why have they been separated in that way which is a different way of organising it in the previous section which is much more simple in language. I think it's just a bit difficult for us to understand exactly what you think would fall in those categories. Thank you.

Chair: OK so as I understand you're talking about item 3 AMD and what's the difference between both of them so the first one is approach to developing the early protocols while operating the threshold based on the resolution both of them will be working together so we working on the convention together at the same time with the early protocols so we need to find a mechanism how this would work together. So what would be the topics will be the articles in the convention and what corresponding protocols how it will be working on the same time so we need to start discussions to find mechanism how this will be working and how we're going to do it the second one is to specify the priority area that could address that can be addressed in the early protocols. So as we talked yesterday in the two, are we're going to list this is our priority items topics that we need to start the early protocols. This I think would go through a lot of discussions to agree. This is the left and this is the priority that we need to go for in in the early protocols so the first one is about how the mechanism was going to work between early bird calls and the convention the second one is about the early protocols and what is the priority in this this.

United Kingdom: thank you for that clarification I think we would register our concern that it matters actually which areas are going to be addressed in protocols for example if there will be multiple themes addressed in one protocol or they'll be a number of different protocols if you were trying to work on 10 protocols at the same time the framework you would need to set up a different approach than if you were just working on one or two protocols for example so I think we might need to consider the order that we're working through this to make sure that all of the considerations can be made at the right point in time.

Chair: OK, I got two points I think this is mainly topic that that need to be discussed there and frustration but again I would like to hear your proposal how do you see it or how we want the agenda to look like. So of course you can have some time and we can move if anyone else want to to ask for the floor, the UK can come back to with the proposal or leave it for the discussions to take place. Distinguished representative of Switzerland.

Switzerland: thank you chair I'm just not quite clear on the relation with this this agenda and what was said this morning I was under the impression we were going to spend to voters that could be covered either in the framework convention or in protocols shouldn't we do that in a first step before deciding what's gonna be in the framework convention and what's gonna be in a protocol that seems awfully early to already make those distinctions a phone in order shouldn't we in the first step B2 establish the list of substantive matters that will be listed in the terms of reference.

Chair: so if I got your question the right way I can see that the item 2 already a lot of it is substantive elements so would be all the sentence elements for the framework convention before moving to the early protocols which is coming the second item the following item item 3. So if you're OK with this and I got you right so it's fine if you want to take the floor again. I will give the floor to the United Kingdom, then we can get back to you if you have different opinions.

UK: thank you so much just to agree with the points made just then I think it is worth considering what order we commence this conversation in so I think for that reason the suggestion we would make is that it's not completely clear to us why should be sequential. i think their conversations that probably need to have around a similar time so i think we would suggest condensing that just having an item 3 where there's a whether it's a consideration of early protocols with all of the subheadings together at the same time but I I'm not sure you need both to say that I think

Chair: 3 covers that fully in our opinion so do you just want to remove A and B and leave the item 3 as a general item I will just give my opinions and I will give proposal also that when we're talking about A and B. Does it mean that they will come in the sequence ways that we finish this yeah again this weekend against topic to be discussed however we're going to arrange it but if you don't want it to appear this way so we can just bring it all in just one sentence, under item 3 consideration of early protocols then we say approach approaches develop any protocols and possibility a specific priority so it goes like one item under item 3 and again at the end of the day this this agenda will be subject to a lot of elaboration by the people to give by the 15th of April a very detailed one based on sessions and what will take place every session and it will be there by day and what was the action in all the nine days so in in all means we're going to work on it and we break it down to the details for how everything would work. So let me know if you still want to propose to bring and be together or it's fine just to keep it as it is. Japan to take the floor.

Japan: thank you chair so my suggestion is to insert the word consideration in subparagraph a between the world two and the world developing so are inserting the word considered concentration of between two and developing and the subsection a instead of saying approaching to developing protocols, so it's follows the description of the resolution.

Chair: Thank you to the point of Japan. The consideration is already mentioned in the main item. So it's covered under the main item consideration of early protocol when we go to item a I believe that approaches to developing because we need to reach approaches how this tool will work together not just to consider how they work together but we need to reach 2 this is approaches that would be given how the convention can work with protocols. I think it was is sort of poaching is approaches so that's mean we need to reach 2 approaches whether one of all to approach attempt at anyway we need to reach something so I I believe that the language as it is now is more a little bit accurate so just again we can give you the floor again if you want to comment but you weren't already mentioned in the main item. So already it's there then going back to be very specific that because this is the first time they will start the substantive work the development of that you are so we need to be a little bit specific so you need to get out from these sessions with what is the approaches that we are going to work with it but just to consider some items and if it opened that's why we were trying to have like a tablet as strong language or are not strong with like accurate language about how the work should be done for everyone. So I will move to Canada, the distinguished representative of Canada and if you want you can ask for the floor again Canada please.

Canada: thank you Mr. Chair we're looking at this particular sub item of the agenda and what we think is probably missing here for us is we read the resolution language about considering simultaneously developing early protocols to include the idea that whether to develop protocols at all is part of that consideration for us so we would like to have language. I'm trying to look at ideas and may have something to come back with that takes into account that considering early protocols also is about not pre judging with directive language that there will be early protocols and that the language in three so far after the colon substantive scoping seems to indicate that it's a FIA complete that there will be protocols and we're scoping those protocols and we'd like to leave the discussion more open at the higher level, as well of weather protocols are necessary in you know in light of the agenda item 2 on the the framework convention itself so that's how we sort of read that language and. I don't have a fix right now but certainly I think we would also support the idea that A and B also look kind of directive to us and so we would support having a more general item on this. I can come back as well if you need me to. Thanks

Chair: OK so just like I would like to thank you Canada to draw your attention and we're going to check. Now the resolution again that developing the early protocols in the resolution that go with the cover so it's the framework convention an early bird calls to be developed so but anyway we're going to now check the resolution again to make sure about this just will let you know immediately but just to keep in mind because I remember that it was during the resolution so we can we can just consider if we needed with calls or not if it's in the resolution. So we'll go for it the change that we made to the agenda and if there's any comments please ask for the floor. Sorry them coming in it was a bit late I just need to seek clarification I know that in annex one of the document on bullet point D is mentioned that we will take into a consideration the work of other relevant for a potential centre geez as well as the existing tools etc in considering the work of this committee I just need the clarification whether this bullet point is reflected in any of the points that's on the agenda or how do we go about considering the existing work that it's been done at the forum thank you this is the procedural element under item 2 and again this agenda will be expanded breakdown two days every day of the nine days what would be discussed so this is like the high level agenda this is how it will look like then it will go like they buy they so to be broken down to days and how every day would be managed and what would be discussed. Actually imagine what would be discussed exactly in everyday but anyway for Singapore question it's under procedures procedural elements people to know that we're gonna invite all the international organisations and the civil society and everyone to provide inputs also so in the face of providing inputs which should like to start immediately after the organs from meeting the 15th of March we will be not sending only to the members but also it will be for the international organisations and all the stakeholders if this is also relevant to your question. Thank you.

Chair: no one is asking for the floor anymore so this agenda or scheduled for adoption as a Thursday but if everyone agree for it now and if you are willing to adopt the agenda today if everyone is OK with this we can go for it today. I take it that the committee wish to adopt the provisional agenda for the first session of the ad hoc committee as contained in the conference screen now I had no objection it is so decided so the committee has just concluded its programme of work for this meeting and the committee will reconvene tomorrow at 10:00 AM the meeting is urgent just I would like to just ask the parole members to keep in the room just to continue our discussions so all the people members just please stay and only the bureau members. Thank you