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'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee (Part 2)/Council

Subject: Draft position of the European Union and its Member States for the second substantive session of the Ad Hoc Committee to draft terms of reference for a UN Framework Convention on international tax cooperation (New York, 29 July to 16 August 2024)
- Approval

1. On 22 December 2023, the seventy-eight session of the UN General Assembly adopted Resolution 78/230 on "Promotion of Inclusive and Effective International Tax Cooperation at the United Nations" by a majority vote. The process set up by the Resolution calls for the development of a UN Framework Convention on International Tax Cooperation to strengthen international tax cooperation and make it fully inclusive and more effective. The Resolution stressed that efforts in international tax cooperation should be universal in approach and scope and consider the different needs and capacities of all States, particularly developing countries and countries in special situations. The terms of reference for the Framework Convention are to be drafted by a Member State-led, open-ended Ad Hoc Intergovernmental Committee, which is to finalize its work by August 2024.
2. The Working Party on Tax Questions – High Level, regularly monitors the developments of the UN process and coordinates the preparations of the European Union and its Member States within the Council.

3. In preparation for the first substantive session of the Ad Hoc Committee (New York, 26 April - 8 May 2024), the Council approved the position of the European Union and its Member States on 25 April 2024¹.
4. The second substantive session of the Ad Hoc Committee is scheduled to take place in New York from 29 July to 16 August 2024.
5. The Fiscal Attachés met on 13 June 2024 to prepare 'common messages', which Member States could use when preparing their written comments on the zero draft terms of reference for a Framework Convention released by the Bureau. On 3 July 2024, the Fiscal Attachés considered a draft position of the European Union and its Member States for the second substantive session of the Ad Hoc Committee. Subsequently, the Presidency proposed a compromise text of the draft position (ST 11959/2024), which is supported by all delegations.
6. In the view of the above, the Permanent Representative Committee is invited to:
 - confirm the agreement to the position of the EU and its Member States as set out in document ST 11959/2024;
 - recommend that the Council (Ecofin) approve the position as an ‘A’ item at its meeting on 16 July 2024.

¹ ST 9129/24 REV 1