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'I' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Draft position on behalf of the European Union and its Member States valid for the first substantial session of the Ad Hoc Committee to draft terms of reference for a United Nations Framework Convention on International Tax Cooperation (New York, 26 April - 8 May 2024) - Approval

1. On 30 December 2022, the seventy-seventh session of the UN General Assembly adopted Resolution 77/244 on “Promotion of inclusive and effective tax cooperation at the United Nations”¹. The resolution reaffirmed international commitments to scale up international tax cooperation, fight illicit financial flows and combat aggressive tax avoidance and evasion.
2. On 28 September 2023, the Council approved the position on behalf of the European Union and its Member States on tax cooperation at the United Nations.²
3. On 22 December 2023, the seventy-eighth session of the UN General Assembly adopted a new Resolution 78/230 on "Promotion of inclusive and effective international tax cooperation at the United Nations"³ by a majority vote. 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

¹ <https://financing.desa.un.org/sites/default/files/2023-04/A%20RES%2077-244%20English.pdf>

² ST 12967/23

³ https://financing.desa.un.org/sites/default/files/2024-01/A.RES_.78.230_English.pdf

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 UN 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.

4. The Working Party on Tax Questions (High Level) on 7 February and 26 March 2024 considered the state of play and the next steps following the UN negotiations and tasked Fiscal Attaches to continue preparations.
5. The Fiscal Attachés met on 26 January and 11 March 2024. On 12 April 2024, the Fiscal Attachés considered a draft position on behalf of the European Union and its Member States for the first substantial session of the Ad Hoc Committee to draft terms of reference for a United Nations Framework Convention on International Tax Cooperation (New York, 26 April - 8 May 2024) some delegations raised the issue of the presentation of the common position at the UN meeting, against the background of shared competences. Subsequently, the Presidency proposed a compromise text of the draft position (ST 9129/2024), which is supported by all delegations. Malta wishes to make a statement to the Coreper and Council minutes (ADD1 to this note).
6. In the view of the above, the Permanent Representative Committee is invited to:
 - confirm its agreement to the position on behalf of the EU and its Member States as set out in document ST 9129/2024;
 - decide, in accordance with the first subparagraph of Article 12(1) of the Council's Rules of Procedure that, in view of the urgency of the matter, the Council uses the written procedure for the adoption of the position on behalf of the EU and its Member States as set out in document ST 9129/2024.