



Council of the
European Union

Brussels, 24 April 2024
(OR. en)

9129/1/24
REV 1

LIMITE

FISC 82
ECOFIN 484
ONU 55

NOTE

From:	General Secretariat of the Council
To:	Delegations
Subject:	Position on behalf of the European Union and its Member States valid for the first substantive 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)

Position on behalf of the European Union and its Member States valid for the first substantive 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)

The European Union and its Member States remain a strong advocate of the effective, rules-based international order founded on the UN Charter and strive for a well-functioning, reformed multilateral system, with an effective and sustainably funded United Nations at its core¹. We wish to reiterate our sincere engagement to the objectives of inclusive, effective, and fair international tax cooperation.

¹ Council Conclusions on EU priorities at the United Nations during the 78th session of the United Nations General Assembly, September 2023 – September 2024, ST 11688/23.

By leveraging its broad memberships and strengths, the proposed UN Framework Convention on International Tax Cooperation should aim to promote global dialogue and create policy synergies. In recognition of the call for more inclusive and effective international tax cooperation, international dialogue at the United Nations in relation to a future Convention should aim to gather countries to exchange effective practices on mobilising domestic resources through both tax policy formulation and the strengthening of enforcement mechanisms. This effort underscores the pivotal role of the United Nations in supporting UN member states to mobilise domestic resources and finance development strategies, aligning closely with the aspirations outlined in General Assembly resolution 78/230.

Consistency with ongoing work and consensus achieved in other international fora should be a guiding principle for any tax-related international cooperation undertaken at the United Nations, aiming to build on these strengths and engage in effective cooperation to ensure a holistic approach to global tax challenges. To be effective and efficient, the Convention should be a valuable addition to the international tax environment avoiding inconsistent and competing lines of work. Discussions and potential early protocols should focus on the least controversial topics.

The work should be underpinned by substantive technical analysis, in the first instance. This will ensure that any decisions made as part of this process are based on practical evidence, increasing the likelihood of achieving our desired outcomes.

To promote inclusiveness and effectiveness, we are advocating for a consensus-based decision-making process.

International dialogue at the United Nations should also ensure that a future Convention is aligned with and helps to achieve the Sustainable Development Goals (SDGs), promoting an equitable and sustainable approach to international tax cooperation. The work should therefore start with a thorough analysis of issues that can strengthen the inclusiveness and effectiveness of international tax cooperation and that can support the achievement of the Sustainable Development Goals and the mobilisation of domestic resources.