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Reference Terms Project of the UNITED NATIONS Tax Convention

UNITED NATIONS TAX CONVENTION International Tax Co- operation

A/AC.295/2024/1

A/RES/78/230

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Extraordinary award in both PhD in Law and in Law Degree. Economic Sciences and Business Degree. Director of the Review of International and European Economic Law. Director of the Education and Law Review. Researcher and consultant of the G.F. World Bank (HCBM). Observer at UN tax committee (19-2023). Director of the Global Observatory on International Tax Cooperation and Global Governance. Transjus institute board member.

FINANCING FOR SUSTAINABLE DEVELOPMENT OFFICE.
Reference Terms Project of the UNITED NATIONS Tax Convention. A/RES/78/230

Reference Terms Project of the UNITED NATIONS Tax Convention

This project has been prepared following United Nations Resolutions A/AC.295/2024/1 and 78/230, including some reference terms to create the new UN Tax convention.



Source: OWENS, Jeffrey (Dir.). ANDRÉS AUCEJO, Eva; MEZANG, Serge; NICOLI, Marco (February-October 2022), **GENERAL FRAMEWORK AGREEMENT ON INTERNATIONAL TAX COOPERATION, TRADE AND INTERNATIONAL TAX COOPERATION. A proposal. Review of International and European Economic Law** <https://www.rieel.com/index.php/rieel/article/view/28>

PRINCIPLES
+
A NEW INTERNATIONAL
TAX COOPERATION
PRINCIPLE

1. The respect for the democratic socio-economic principles and the fundamental Human Rights contained in the Universal Declaration of Human Rights, in the United Nations Charter and in International legal/tax order, inspire the present tax convention. It is supported on the principles of tax justice, legal security, equity, efficiency, transparency, neutrality, certainty and simplicity, effectiveness, fairness and flexibility (Ottawa Ministerial conference).
2. A new "Principle of International Tax Cooperation" is set by the UN tax convention.

**PURPOSES/
GOALS**

1. Achieve international tax co-operation in solving problems of economic, social, technologic, environmental, educational, and humanitarian character.
2. Set the framework bases of a new global tax governance architecture design, strengthening "fairness & efficient" regional, national, and international financial and tax policies in the face of the changing global landscape, committed to combating any kind of tax avoidance/evasion and criminal tax, as well as improving tax compliance systems and tax risk management processes of tax administrations.
3. Mobilization of domestic resources and investments to provide the basic needs and services for developing countries still underfunded.

SCOPE

The UN tax convention objective is to strengthen international fiscal cooperation and good global fiscal governance, through the articulation of economic, fiscal, social and ethical measures, contributing to the improvement of fiscal systems and economies as well as to protect the rights of taxpayers, intermediaries and stakeholders.

**LEGAL
FRAMEWORK/
SOURCES AND
FRAMEWORK**

The UN tax convention should preserve the commitments assumed by the States derived from the bilateral or multilateral instruments that the parties have taken in these subjects, and the hard law and soft law sources of the international tax/fiscal, international economic law, commercial law, customs law etc

SUSTAINABILITY

Contributing to achievement of the sixteen sustainable development goals (SDGs) of the UN 2030 Agenda and the future ones targets (twi 2050; EU 2050; 2063 African Union Agenda, etc.), as well as to the achievement of the Addis Ababa Action Agenda objectives; the Doha Declaration; the Monterrey consensus, ...

Collect of domestic financial resources to support the efforts for the achievement of the SDG (GOALS 1, 4, 5, 10, 16, 17...), Redistribution of wealth for public wellbeing and to raise more revenue in an equitable way, ...

MULTILATERALISM

Go on the new multilateralism consensus, promoting the effective participation of ministers and finance vice-ministers, tax authorities and representatives of academia, civil society, private sector, SMEs, MNEs, regional and global international organizations, institutional tax associations, and the rest of the stakeholders.

NEW GENERATION TREATIES: HOLISTICS WAY

The UN Tax convention should follow the last generation international economic cooperation treaties, with a holistic view, in line with the new generation of trade agreements (FTAs), dealing not only with economic aspects, but also cultural, social, ethical, and environmental ones, including aspects such as: administrative cooperation, mutual assistance, customs, taxation of the digital economy, transfer pricing, taxpayers rights (domestic and cross-border), ADR systems for cross-border tax conflicts, tax compliance, simplify systems, accounting systems, etc.

CONSENSUS RULES

The UN Tax Convention should follow the consensus standards established for the United Nations.

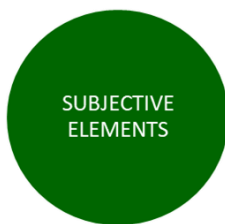
In the United Nations the general rules of consensus are: UNIMITY and 2/3 MAJORITY.

PROTOCOLS

- ▶ INTERNATIONAL TAX COOPERATION ON TAX ADMINISTRATION 3.0, digitization of tax administrations, robotics and cybersecurity, risk management processes
- ▶ DOMESTIC AND INTERNATIONAL TAXPAYERS' RIGHTS. A new Global Charter on Global Taxpayers' Rights and Guarantees.
- ▶ TAXATION OF DIGITAL ECONOMY
- ▶ A NEW SOCIAL CONTRACT ON TAXATION AND GENDER
- ▶ INTERNATIONAL TAX COOPERATION AND GLOBAL TAX GOVERNANCE, GOOD GOVERNMENT, GLOBAL TAX COMPLIANCE POLICIES, MORALITY AND TAX EDUCATION.
- ▶ INTERNATIONAL JUDICIAL COOPERATION AND THE FIGHT AGAINST INTERNATIONAL TAX FRAUD and aggressive tax competition.

- ▶ INTERNATIONAL TAX COOPERATION ON TAX LITIGATION TRANSBORDER MATTERS (MAPS/ SETTLEMENTS & ADR).
- ▶ INTERNATIONAL TAX COOPERATION ON ENVIRONMENTAL TAXATION AND EXTRACTIVE SECTOR.

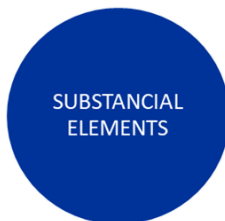
SOURCE: OWENS, Jeffrey (Dir.). ANDRÉS-AUCEJO, Eva, MEZANG AKAMBA, Serge, NICOLI, Marco, (February 2023): Toward a “Global Tax Legal Order” based on international tax cooperation, human rights and global tax governance for global sustainability, under United Nations centripetal force. UN Tax policy proposals (THE NEW PROTOCOLS), Review of international and European economic law, Vol. 1, N. 3, 2 <https://www.rieel.com/index.php/rieel/article/view/36/59>



The UN Tax convention assumes a wide-ranging global tax governance scope enhancing the necessity of: the international tax cooperation relations between tax administrations (international, national, and regional plans), and the tax administrations and taxpayers, intermediaries and stakeholders in the international and national fields (highlighting the need to further strengthen the protection of taxpayers' rights in cross-border tax transactions).

The primary legal role of the UNITED NATIONS in international tax cooperation

Source: EVA ANDRÉS-AUCEJO. ANDRÉS-AUCEJO, Eva. The primary legal role of the United Nations on International Tax Cooperation and Global Tax Governance: Going on a new International Organization on Global Tax Cooperation and Governance under the UN Family”. Revista de Educación y Derecho (2020), n. 21. <https://revistes.ub.edu/index.php/RED/article/view/31297>



International Administrative Cooperation in Tax Matters

International cooperation in administrative mutual assistance (tax credits)

Customs Cooperation

Environmental Taxation and Extractive Sector

Resolution of cross border Tax Disputes and alternative dispute resolution

Systems combating Tax Fraud and illicit capital flows

Transfer pricing article and Taxation of the Digital Economy

Taxpayers' rights in the domestic and international sphere

Tax Education and Tax Compliance

The digitalization of tax administrations and

compliance risk management systems

Taxation and Gender

Taxation and Health

Cooperation in international trade through commercial tax policies

Source: OWENS, Jeffrey (Dir.). ANDRÉS AUCEJO, Eva; MEZANG, Serge; NICOLI, Marco (February-October 2022), General Agreement on International Tax Cooperation, Trade and Global Tax Governance. A proposal. Review of International and European Economic Law, Vol. 1 & Vol. 2, No. 2- <https://www.rieel.com/index.php/rieel/article/view/28>

Some procedural aspects



PROCEDURAL ELEMENTS

The most typical way of developing framework Treaties or framework agreements in Public International and European Law is through protocols. The protocol is a binding act with obligatory force (hard law). In this sense, it is proposed that this *Framework Agreement on International Tax Cooperation, Trade and Global Tax Cooperation* can be developed through protocols.

SOURCE: OWENS, Jeffrey (Director). ANDRÉS AUCEJO, Eva; MEZANG, Serge; NICOLI, Marco (February-October 2022), General Agreement on International Tax Cooperation, Trade and Global Tax Governance. A proposal. Review of International and European Economic Law, Vol. 1 & Vol. 2, No. 2- <https://www.rieel.com/index.php/rieel/article/view/28>

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