



Written Comments of the International Air Transport Association on the Provisional Report on the Organizational Session of the Ad Hoc Committee to Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation

The International Air Transport Association ("**IATA**") appreciates the opportunity to provide written comments regarding the work of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation ("**Ad Hoc Committee**"), as mandated by General Assembly resolution 78/230 of 28 December 2023 ("**Res. 78/230**").

IATA is an international trade association representing some 325 airlines in over 128 countries, equivalent to 83% of global air traffic. It supports airlines in operating safely, securely, and economically under defined regulations, and advocates for aviation, formulates industry policies (including on tax policy matters), and enhances understanding of the air transport sector.

IATA supports the affirmation in the Provisional Report on the Organizational Session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation ("**Provisional Report**") that *"[p]ursuant to its mandate, the Ad Hoc Committee will take into consideration the contributions of international organizations and civil society, in accordance with established practice."*

IATA respectfully submits that both the United Nations specialized agency for aviation, the International Civil Aviation Organization (ICAO), and IATA, as the two globally representative bodies for aviation should be included in multi-stakeholder engagements, especially where there may be a material impact on the aviation sector. These two bodies are best placed to provide accurate insight into evolving airline business models and their input is critical to any discussions as to flexibility and resilience of the international tax system and the specific international regulatory framework for air transport.

The General Assembly, in Res. 78/230, reaffirmed its resolution 69/313 of 27 July 2015, in which Member States "*stressed that efforts in international tax cooperation should be universal in approach and scope [...]*". Furthermore, paragraph 3 of Annex II of the Provisional Report notes that the "*Ad Hoc Committee will take into consideration the work of other relevant forums [...]*". Similarly, IATA strongly supports the revision of paragraph 1 of Annex I that notes the importance of seeking consensus on substantive matters in the Ad Hoc Committee.

IATA notes that, given the unique complexities of the airline industry, there has already been broadly accepted intergovernmental consensus on tax policies applicable to international air transportation, which have been agreed upon and adopted by ICAO and its 193 Contracting States.

On behalf of our member airlines, we appreciate the opportunity to submit these comments and IATA would be very grateful if you took note of our profound interest in the work of the Ad Hoc Committee.

We would welcome the opportunity to further discuss on this topic upon request.

Kind regards,

Tax Policy
International Air Transport Association