

Submission of Ireland in response to the call for inputs by the Chair of the Ad Hoc Committee

Ireland thanks the Chair and Secretariat of the Ad Hoc Committee for the opportunity to submit input into the issues that should be addressed by the Committee in forming the Terms of Reference for the UN Framework Convention on International Tax Cooperation.

By leveraging its broad memberships and strengths, the proposed UN Framework Convention on International Tax Cooperation should aim to catalyse global dialogue and create policy synergy.

In recognition of the call for more inclusive and effective international tax cooperation, the 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 UN in supporting UN member states to mobilise domestic revenues and finance development strategies, aligning closely with the aspirations outlined in General Assembly resolution 78/230.

Consistency with ongoing work and consensus achieved in the OECD and other international fora (such as the Inclusive Framework on BEPS and the Global Forum on Transparency and Exchange of Information for Tax Purposes) should be a guiding principle, aiming to build on these strengths and engage in effective cooperation to ensure a synergistic approach to global tax challenges. The convention should seek to avoid duplication of work and unnecessary extra budget claims, advocating for a decision-making process that strives for consensus.

The commendable objective of the United Nations Framework Convention on International Tax Cooperation is to deliver Inclusive and Effective Tax Cooperation at the United Nations and in this vein it is important that, as with other international tax bodies, the method of voting is consensus.

Ireland stands ready to contribute constructively to this process, cognisant of the importance of fostering a robust United Nations Framework Convention on International Tax Cooperation that embodies principles of fairness, transparency and inclusivity for all member states.

