



## SUBMISSION TO THE AD HOC COMMITTEE TO DRAFT TERMS OF REFERENCE FOR A UNITED NATIONS FRAMEWORK CONVENTION ON INTERNATIONAL TAX COOPERATION

In preparation 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, to be held from 26 April to 8 May 2024, and in seeking to address the guiding question of “**What are some specific problems that could be addressed by a UN framework convention on international tax cooperation**”, the following are inputs from Jamaica:

1. The establishment of *inter alia* a subcommittee mandated to propose workable and realistic solutions addressing the current imbalance in the allocation of taxing rights between source and resident states.
2. Determining how the current UN Tax Committee will be absorbed/aligned with the new intergovernmental body.
3. Defining how the UN and the OECD will collaborate on addressing the tax issues faced by member jurisdictions.
4. Outline of the specific role to be played by the Platform for Collaboration on Tax.
5. Providing details on how solutions for the optimization of tax systems in SIDS will be addressed.
6. Providing details on the role of regional organizations in the intergovernmental body
7. Expansion of the UN capacity programs on taxation, as well as the provision of technical assistance to developing countries in legislative drafting.
8. Establishment of a Train the Trainers program which offers international certification.
9. Establishment of a system to allow jurisdictions to assess revenue impact of standards and other initiatives.
10. Facilitation of cross border training, allowing developing countries opportunity to learn best practices.
11. Establishment of methodology to assess whether capacity building strategies are successful.
12. Clarification on how the EU black listing process will be addressed.