



PERMANENT MISSION  
OF THE PRINCIPALITY OF LIECHTENSTEIN  
TO THE UNITED NATIONS  
NEW YORK

**Input from Liechtenstein**

**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**

15 March 2024

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The strengthening of international cooperation on taxation matters has been a longstanding priority for Liechtenstein. As a member of the Global Forum on Transparency and Exchange of Information for Tax Purposes as well as the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting, Liechtenstein is committed to international collaboration to tackle tax avoidance, ensure a more transparent tax environment and strengthen the rule of law. Further advancing these issues remains crucial for achieving the Sustainable Development Goals all member states have agreed to. Against this background, Liechtenstein remains committed to contribute to the work of the Ad Hoc Committee.

In general terms, all future steps should consider resource limitations, in particular of smaller jurisdictions. Knowledge sharing, cooperation and transparency need to be of paramount importance for the credibility of the process and its broader support from the very beginning. Further uncertainty regarding the modalities and objectives is not in the interest of the overall process and particularly affects smaller jurisdictions, while it is certainly not limited to them.

On procedural matters, we would like to share the following considerations:

- In order for the negotiation process to take into account the diverse aspirations and legitimate concerns of the broader membership as well as civil society and relevant international organizations, it is of utmost importance that this process is both inclusive and transparent and thus reflects the broadest possible agreement among delegations.
- The proposed Terms of Reference should clearly outline the objectives, the timeline as well as drafting and decision-making modalities of the proposed United Nations Framework Convention on International Tax Cooperation.

On substantive matters, and with regard to the leading question “What are some specific problems that could be addressed by a UN framework convention on international tax cooperation?” we would like to share the following consideration:

- A global UN Framework Convention on International Tax Cooperation must be in accordance with and build on established multilateral frameworks on the topic, such as the OECD/G20 Inclusive Framework on Base Erosion and Profit Shifting. Any competing provisions, let alone provisions undermining existing multilateral frameworks, would contribute to the fragmentation of the international tax cooperation and harm multilateralism. Therefore, such existing frameworks must be considered also for the assessment of what the added value of a UN Framework Convention on International Tax Cooperation could be. The consideration of the (factual) added value that can potentially be created needs to be the basis for any technical discussions and policy decisions.