Reference: UN 1/9/45
NV No: 38/2024

The Permanent Mission of the Republic of Malta to the United Nations presents its compliments to the United Nations Department of Economic and Social Affairs (UN-DESA) and makes reference to the call for comments on the UN Framework Convention on International Tax Cooperation, the way forward and potential contributions to upcoming UN negotiations.

The Mission is hereby transmitting the submission of the Government of Malta towards the Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation.

The Permanent Mission of the Republic of Malta to the United Nations avails itself of this opportunity to renew to the United Nations Department of Economic and Social Affairs (UN-DESA) the assurances of its highest destination.

New York, 15 March 2024

UN DEPARTMENT OF ECONOMIC & SOCIAL AFFAIRS
NEW YORK
Contribution by the Government of Malta

With regards to the Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, Malta is of the view that the proposed UN Framework Convention on International Tax Cooperation should aim to catalyse global dialogue and create policy synergy by leveraging its broad memberships and strengths.

In addition, Malta considers that in order to achieve further inclusive and effective international tax cooperation countries should, through the convention, be able to exchange effective practices on mobilising domestic resources so that countries may be in a better position to formulate their own tax policies and strengthen 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.

Malta advocates 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) utilising an approach that assists and encourages countries to achieve progress. This should be a guiding principle in relation to work carried out on the convention with the aim of building on the strengths of such ongoing work and engaging in effective cooperation to ensure a synergistic approach to global tax challenges. In this sense, the convention should seek to avoid duplication of work and unnecessary extra budget claims, advocating for a decision-making process that strives for consensus.

This effort should also seek to ensure that these endeavours are in line with the Sustainable Development Goals (SDGs), promoting a more equitable and sustainable approach to international tax cooperation. Malta therefore considers that the work should start with a thorough analysis of issues that strengthen the inclusiveness and effectiveness and that support the Sustainable Development Goals and domestic resource mobilisation.