

From:

To:

Cc:

Subject: SK contribution for the first substantive session of the UN's Ad Hoc Committee

Date: Thursday, 14 March, 2024 8:54:24 AM

Importance: High

Dear Sir, Madame,

Please find below the contribution of the Slovak Republic as a response to the call for inputs for the first substantive session of the UN's Ad Hoc Committee:

By leveraging its broad memberships and strengths, the proposed UN Framework Convention on International Tax Cooperation should aim to catalyze 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 in both tax policy formulation and the strengthening of domestic resource mobilization and enforcement mechanisms. This effort underscores the pivotal role of the UN in supporting the Global South 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 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.

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. The work should therefore start with a thorough analysis of issues that strengthen the inclusiveness and effectiveness and that support the Sustainable Development Goals and domestic resource mobilisation.

Kind regards,

