Contribution of the Republic of Slovenia to the work of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

General Assembly resolution 78/230

15 March 2024
Slovenia considers that multilateralism and international cooperation are key instruments for addressing global challenges. In this context, Slovenia would like to express its commitment to participating in good faith and in a constructive way in the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation.

Recognizing the role of the UN with its broad membership, the initiated UN intergovernmental process should leverage UN’s strengths to facilitate global dialogue that would result in more inclusive and effective international tax cooperation.

To achieve this goal, we view the decision-making process that strives for consensus as a crucial element that would increase the sense of ownership of any agreement reached, secure its successful implementation, and contribute significantly to a stable international tax system. To this end, Slovenia will support efforts in search for a consensus in the negotiations of the Terms of Reference for the UN Framework Convention on International Tax Cooperation, as well as even more importantly in the negotiations for the convention itself and in drafting any protocols in the future.

On the basis of this process, the proposed UN Framework Convention on International Tax Cooperation should aim to support further cooperation of Governments in their efforts to generate financing for development, also by strengthening the mobilisation and use of domestic resources in terms of tax policy formulation as well as in terms of enhancing enforcement mechanisms. Such efforts should support the endeavours for the Sustainable Development Goals (SDGs), promoting a more equitable and sustainable approach to international tax cooperation. The UN role in supporting its member states in these efforts that are also reflected in General Assembly resolution 78/230 is of critical importance.

Such cooperation should, however, also aim to build on the strengths of ongoing work and consensus achieved in the OECD and other international fora (such as Inclusive Framework on BEPS and the Global Forum on Transparency and Exchange of Information for Tax Purposes) and ensure synergies in addressing the global tax challenges. In this, the need not to duplicate the work of the UN with other tax fora mentioned has to be stressed, especially in light of limited resources available. The issues mentioned above that are to be addressed globally provide sufficient space that allows work of different organisations to be complemented, ensuring inclusive and effective cooperation on a global level.