

INPUT OF THE REPUBLIC OF TÜRKİYE
In the Context of the Work of the
“Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework
Convention on International Tax Cooperation”

Türkiye supports the general objective of strengthening international tax cooperation and searching for possible ways to further enhance “inclusiveness” and “effectiveness” of such cooperation. Türkiye has been a keen supporter of UN’s efforts to this end. We believe that the UN should play an active role in this field, while keeping its focus on the developing countries.

Türkiye, since the beginning of the process, has been of the view that international tax cooperation should be carried out in the form of a non-binding (optional) framework. Yet, we will engage in the work of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation.

On the way ahead, Türkiye strongly believes that years of experience and success of OECD in this field should not go unnoticed. We believe that the vast experience and knowledge of OECD must be seriously considered in the work of the Ad Hoc Committee. In this regard, the Ad Hoc Committee should explore options to further improve already existing frameworks and instruments. We believe that international tax cooperation could be strengthened further only by leveraging existing arrangements in this field, through which optimal use of limited resources could also be ensured.

In line with the explanation above, and considering the intensive work that the OECD has undertaken over the years to address the comprehensive set of problems in the field of international tax cooperation, we would be pleased if we could further understand additional benefits that could and expected to be achieved through a UN framework convention.