

From:
To:
Cc:
Subject: Written input from Denmark - Ad Hoc Committee to draft ToR for UN Framework Convention on International Tax Cooperation
Date: Friday, 15 March, 2024 10:16:04 AM
Attachments:

Dear Secretariat,

We appreciate the opportunity to provide written comments on the workstream of the Terms of Reference (ToR) for a Framework Convention on Tax. Please find our preliminary inputs below.

By leveraging its broad memberships and strengths, the proposed UN Framework Convention on International Tax Cooperation should aim to catalyse 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 on mobilising domestic resources through both tax policy formulation and the strengthening of enforcement mechanisms. This effort underscores the essential role of the UN in supporting UN member states to mobilise domestic revenues and finance development strategies, aligning closely with the objectives outlined in General Assembly resolution 78/230.

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) 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 based on 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 strengthen domestic resource mobilization.

Furthermore, we are still considering which specific issues it would be fruitful to address in the Framework Convention and its protocols. Hence, we look forward to the future discussions on the draft of the ToR. Regarding the organization of the work it would be highly appreciated if the meetings could be organized in a hybrid format.

Kind regards,