

**China's Written Comments for Zero Draft Terms of
Reference for a United Nations Framework Convention on
International Tax Cooperation**

China supports the initiative of strengthening inclusiveness and effectiveness in international tax cooperation, and believes that the United Nations has an important role to play in formulating international tax rules and in promoting international tax coordination. We thank the Ad Hoc Committee and the Bureau for the efforts to prepare the zero draft of Terms of Reference for a United Nations Framework Convention on International Tax Cooperation. We would like to contribute with the following remarks.

1. Early protocols: if considering a simultaneous approach of drafting the Framework Convention and the early protocols on a small number of specific priority areas, given that many Member States are confronted by resource constraints, it is not feasible to have five specific priority issues to be developed simultaneously with the Framework Convention within a limited time frame. We suggest placing the focus on one or two specific priority issues, and concentrating efforts to achieve requisite quality in developing Framework Convention and one or two early protocols.

2. The Bureau of the intergovernmental negotiating committee: we suggest taking reference from the composition of the Bureau of the Ad

Hoc Committee to drafting ToR, namely to be elected on the basis of balanced geographical representation, with each of the five regional groups equally represented. And the number of Bureau members per region should be no less than four, to better reflect the demands and policy positions of different Member States from different regions and with different stages of development, and to enhance the inclusiveness and effectiveness of the Framework Convention.