

Comments on the Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Morocco

Morocco would like to commend the work of the Bureau members and all the other parties involved in the process of elaborating the Terms of Reference of the Framework Convention on International Tax Cooperation at the United Nations.

Morocco reiterates the importance of the commitment of all member States to achieve Sustainable Development Goals, including the objective of reducing significantly illicit financial flows. To this end, it is essential to intensify international tax cooperation through the implementation of universal approaches that take into account the different needs and capacities of all countries.

In this regard, Morocco aligns with the African Group position and submits hereafter comments on the Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation:

Principles:

Paragraph 9 (1st point): Morocco considers that the expression “**in particular countries with specific situations**” is not clear and suggests redrafting it as follow:

“be universal in approach and scope and should fully take into account the different needs, priorities, and capacities of all countries, **in particular developing countries;**”

Capacity building:

Paragraph 11: Morocco considers that inclusive and effective participation in international tax cooperation and capacity building do not find their basis in the principle of “tax sovereignty” but rather in the 1st principle mentioned in paragraph 9, namely “**the universal approach**”. Therefore, Morocco suggests replacing the expression “**Recognizing that respect for tax sovereignty implies...**” with “**Recognizing that fully inclusive tax cooperation implies...**”.

Structural elements of the Framework Convention:



