



**Contribution of the Republic of Slovenia
to the Bureau's Proposal for the Zero Draft Terms of Reference
for a United Nations Framework Convention on International Tax
Cooperation**

General Assembly resolution 78/230

20 June 2024

Slovenia welcomes the possibility to provide a written input on Bureau's Proposal for the Zero Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation.

Slovenia would like to reiterate 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.

Slovenia supports the common position on behalf of the European Union and its Member States on 25 April 2024 that was presented as a general statement during the first substantive session in New York. This position outlines our guiding principles for a UN framework convention on international tax cooperation, which Slovenia also wants to see reflected in the terms of reference for this convention.

An efficient and effective process at the UN level in the area of international tax cooperation will promote stability and reliability within the international tax architecture. In this context, the terms of reference for a UN framework convention on international tax cooperation are crucial to clarify and determine the governance structure to guide future work, including high-level commitments and procedural rules.

Slovenia would like to reiterate 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. This element needs to be reflected in the draft Terms of Reference. Consensus should be required in the negotiation and adoption of the text of the framework convention and its protocols, as well as for the work of the Ad Hoc Committee, with the objective of achieving a generally accepted result.

Developing early protocols in parallel to the negotiation of the framework convention remains an open issue to be further discussed by UN Member States. Slovenia strongly prefers that only a limited number of early protocols are developed, but only after the negotiations of the framework convention are concluded. The proposed timeline, which suggests that the intergovernmental negotiating committee should begin negotiating the early protocols, while also starting negotiations of the framework convention, would place excessive demands on Slovenia's resources. Slovenia's point of view is that there should not be a single deadline for finalising all substantive protocols. The topics of protocols should focus on areas with the broadest consensus and agreement, therefore, least controversial topics, avoiding issues that are already under negotiation or those with internationally agreed standards. Therefore, it is appropriate to first conduct an assessment and discuss an exhaustive analysis of a small number of issues and prioritise certain topics over others.

Slovenia would like to emphasise once again that the intergovernmental negotiating committee should avoid duplicating the work of the other relevant forums. It should consider potential synergies and leverage the existing tools, strengths, the expertise and complementarities of the multiple institutions and processes involved in tax cooperation at the international, regional, and local levels.

The commitments mentioned in the zero draft should be high-level, illustrative, and complementary to already existing commitments. Therefore, Slovenia would suggest including domestic resource mobilization, capacity building and fostering tax compliance.