

Ad Hoc Committee on UN Framework Convention Second Substantive Session CANZ General Statement

Thank you Mr. Chair for the opportunity to deliver these remarks on behalf of Australia, New Zealand, and my own country Canada.

I would like first to reemphasize the commitment of our three countries to engage in the present discussions in good faith and in a constructive manner, with the hope that a consensus will emerge on actions and initiatives that are based on a sound analysis of the gaps that may exist in international tax cooperation and on actions that would best support domestic resource mobilization.

The task of this Committee is to draft the terms of reference that will be guiding the negotiation of the framework convention. On that understanding, we continue to believe that our focus at the present session should be on process, on how we will go about negotiating the convention, and also on the substance to be tackled by the future negotiating committee.

Our focus should be on making sure that the coming negotiations are inclusive, so that all Member States can participate effectively and on the basis of the same information that is available to others, and that the information is made available to all in a timely manner.

We should also ensure that the viewpoints of all Member States will be given due consideration, so that the outcomes from the negotiations reflect a balanced weighing of interests, which will ultimately be critical to ensure a broad implementation of the convention.

Furthermore, we should make sure that future negotiating committee work on the basis of a common set of facts, a common understanding of the issues to be addressed, and a common evaluation of the options available. The negotiations should be informed by sound and comprehensive analysis, and should benefit, throughout the process, from the extensive experience of the OECD, the IMF and other international organizations in taxation matters.

Finally, we should ensure that the time and resources dedicated to the negotiations reflect the importance, complexity, and difficulty of the task ahead.

We trust that these objectives are widely shared among Member States and look forward to working collaboratively with other delegations to achieve these objectives over the coming weeks.

Thank you Mr. Chair.