

Notat

Klik og vælg dato

J.nr. 2023 - 720

Kontor:

International Koordinering [IKO]

Initialer:

SML

General statement

- We reiterate the position by the European Union, and we want to add the following in our national capacity.
- We appreciate the opportunity to participate in the on-going dialog about *how* international tax cooperation can be strengthened to make it fully *inclusive* and more *effective*.
- We recognize that an efficient and effective process at the UN level in the area of international tax cooperation will help us to promote stability, trust, and reliability within the international tax architecture.
- We therefore also hope that we in the coming days will manage to *build bridges*, *find common ground*, and *foster mutual understanding*.

- Solutions must be found and based on *mutual understanding* between sovereign states.
- We [therefore] also find it most appropriate that consensus *should* be the guiding principle in this work – *both* in our current work in this committee and in the future work of the negotiating committee.
- By *broad support* will it be possible to ensure results that will be truly global and future proof.

- The globalized economy has given rise to many challenges – also in the area of taxation.
- The challenges are complex and so are the solutions.

- We therefore find it most meaningful *to build on* the recent achievement in international tax cooperation.
- And to consider *how* this work can be *leveraged* in developing a UN Framework Convention on International Tax cooperation.
- We find it a rather challenging path to take to *discard* - or *duplicate* - the current work done in other international forums.
- With a UN Framework Convention, we should *build on* the efforts that have already been made.
- We find that the work on strengthened tax cooperation should be focused on areas that are most likely to deliver effective solutions.
- Countries around the world at national level do not collect or lose significant amounts in potential tax revenues due to tax malpractices. This limits the countries' ability to invest in the SDG, including in addressing the climate changes. We must continue to cooperate on addressing the issues of tax evasion, tax havens and illicit financial flows.
- Strong national tax administrations is fundamental not only for the effectiveness of national tax systems but also for countries' ability to participate in international corporation.
- We therefore ask that initiatives striving to enhance and support countries in collecting tax revenue at national level and *domestic resource mobilization* and *capacity building* are of high importance and should be mentioned as high-level commitments.
- The other side of the coin is *compliance*, which demands that we look at initiatives that can *foster tax compliance* - e.g. exchange of information.
- The task in front of us is not an easy one.
- However, it is our firm belief that only by *joining efforts* we may find common solutions.
- And with that, we look forward to taking part in the discussions and work the following days.