

Second Session of the Ad Hoc Committee on a UN Framework Convention on International Tax Cooperation

29 July – 16 August

Ireland General Statement

Thank you Chair for giving me the floor.

Ireland would like to align itself to the Statement delivered by the European Union on behalf of its Member States and would like to add some additional remarks in its national capacity.

I would like to thank the Chair and Bureau of the Ad-Hoc Committee for producing this draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation. I want to acknowledge the substantial work involved in preparing the document that provides us with a basis for meaningful negotiations.

Ireland's commitment to multilateralism is unwavering and we support the important role the UN can play in enhancing international tax cooperation so that it is inclusive and effective, and ultimately can contribute to the achievement of the Sustainable Development Goals globally, especially for those furthest behind.

Our engagement and contributions over the next few weeks are based on a desire to promote an efficient and effective process at the UN level, in the area

of international tax cooperation, that will help promote stability and reliability within the international tax architecture.

We believe that a fit-for purpose Framework Convention can only be agreed and effective if it commands a wide level of support amongst Member States. In this regard, the key ingredients for success will be solid technical analysis of each issue, respect for tax sovereignty, consensus-based decision-making and realistic and achievable timelines.

As we have consistently said before, for the Framework Convention to have a positive and lasting impact, it is critical that it is complementary to and coordinated with the ongoing work and the progress achieved by other international tax fora, in areas such as taxing rights, aggressive tax planning and minimum taxes. It should not destabilise this important work and risk creating distortions in the international tax architecture.

As committed participants in these discussions, we look forward to engaging constructively over the coming session, together ultimately delivering a Terms of Reference that reflects the views of and is supported by all Member States.