

Thank you chair,

We we congratulate you all for developing the zero draft Term of reference and we approach this meeting with optimism and looking forward to have a very constructive discussion.

As a matter of fact, multilateralism is a must in shaping a robust international tax framework. Collaborative efforts are key to addressing the complex challenges of international taxation. However, it is essential to leverage the extensive work already done in other international fora. By building on these established standards and practices, we can avoid redundancy and ensure that our efforts are efficient and effective.

It is equally important not to extend the scope of our framework too broadly or cover areas that are dealt with in deferent fora. For example, environmental-related taxes fall within the domain of other international platforms that are better equipped to handle it furthermore such topic is governed by the United Nations Framework Convention on Climate Change and its Kyoto Protocol and Paris Agreement. additionally, tho topic is dealt with by different other local government entities in every country.

Expanding our focus to include such topics risks diluting our primary objectives and could lead to less effective outcomes and may fall outside the jurisdiction of this gathering. Instead, we should concentrate on areas where international cooperation can have the most significant impact.

When it comes to sustainable development, the TOR referenced that multiple time, however, we would like to state that the purpose of such reference must be clarified to be within the context of regulating, monitoring taxation rather than to identify new sources of financing, as again this fall beyond the scope of what we are supposed to solve for here.

Adopting consensus-based solutions is crucial for the success and legitimacy of this framework. Ensuring that all participating countries have a voice in the decision-making process will foster greater commitment and cooperation. Consensus-based approaches also help build trust among nations, which is essential for the long-term sustainability of any international agreement.

Clarity on how feedback will be incorporated into our decisions is another critical aspect. Transparent processes for considering and integrating the input from member states and other stakeholders will enhance trust and ensure that the framework reflects a wide range of perspectives and expertise.

Moreover, the terms of reference should be high-level and should not list specific issues to be addressed in detail. Instead, it should set the broad objectives and principles, leaving the detailed negotiations on specific issues to be carried out subsequently. This approach allows for flexibility and adaptability as new challenges and priorities emerge over time.

In closing, For effective participation of all Member States, member states must be given sufficient time to review proposal and documents related to the Framework Convention and provide written comments. As tax administrations are already participating in other work in similar international fora and need to manage their resources. Furthermore, all communications should be directed to registered participants via emails for the ease of access and preparation to discussions and negotiations

Thank you.