



Ad Hoc Committee to Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation

Second Session

Day 3 - 31 July 2024

Items 3&4: (iii) Sections of the draft ToR addressing substantive elements of the Framework Convention, including capacity building:

Background presentation by the Secretariat



**United
Nations**

Department of Economic and Social
Affairs



**Financing
for
Development**

Overview



I. Substantive Elements

- 1) General framing of commitments

II. Capacity Building

- 1) Purpose of section on capacity building



Substantive Elements

(para. 10, revised draft ToR)



General framing of commitments

- The **framework/protocol-approach** is a gradual process of addressing the issues identified in the objectives through developing measures guided by principles.
- The commitments (sometimes called “**general obligations**”) are usually high-level and directional at first. They are **elaborated over time** through the development of more concrete measures.

General framing of commitments

- Other commitments might be included in **specific sections**, e.g. on capacity building or with regard to financial mechanisms.



Capacity Building

(paras. 11-12, revised draft ToR)



Purpose of section on capacity building

- New multilateral conventions can introduce new regulatory regimes for an issue area in respect of which countries need to cooperate to achieve an effective solution. Introducing new or enhancing existing domestic capacities can be an integral part of this process.



Thank you!