

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ

Explanation of Position

The Islamic Republic of Iran

on

The Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation

Mr. Chair,

My delegation would like to extend its sincerest gratitude to you Mr. Chair, Bureau, and Secretariat for the praiseworthy efforts made during the Process. Your tireless work is invaluable, and we appreciate your collaborative spirit and dedication to excellence.

The Islamic Republic of Iran reiterates the significance of the UN convention framework on international tax

cooperation and emphasizes the importance of international cooperation on taxation. To this reason Islamic Republic of Iran voted in favor of the Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation.

We are of the view that any international tax cooperation on economic, social and environmental issues should be based on the principle of common but differentiated responsibility, emphasizing the legal responsibility and commitment of developed countries to provide means of implementation, including financial support, technology transfer, and capacity building, to support developing countries in their efforts for realizing the sustainable development.

Furthermore, we believe that any cooperation on tax-related financial illicit flows should be addressed in accordance with the national context and based on the policies and priorities of countries.

I thank you