



General Assembly

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Item 16 (f) of the provisional agenda*

**Macroeconomic policy questions: promotion of
inclusive and effective international cooperation
on tax matters at the United Nations**

Promotion of inclusive and effective international tax cooperation at the United Nations

Note by the Secretary-General

The Secretary-General has the honour to transmit to the General Assembly the report of the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, pursuant to Assembly resolution [78/230](#).

* [A/79/150](#).



Report of the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Rapporteur: Ms. Aisha Farooq (Pakistan)

I. Organization of the session

A. Opening and duration of the session

1. The second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation¹ was convened at United Nations Headquarters from 29 July to 16 August 2024. During the session, the Committee held nine plenary meetings and 13 informal meetings.
2. The session was opened by the Chair of the Ad Hoc Committee, Ramy M. Youssef (Egypt), who made an opening statement.

B. Attendance

3. The session was attended by representatives of States Members of the United Nations. Observers for intergovernmental organizations and other entities, representatives of organizations of the United Nations system, representatives of civil society organizations and other relevant stakeholders, including academic institutions and the private sector, also attended. The list of participants in the organizational, first and second sessions of the Committee is included in annex II to the present report.

C. Agenda and organization of work

4. At its first meeting, on 29 July 2024, the Committee adopted the provisional agenda, as contained in document [A/AC.295/2024/5](#).
5. The agenda was as follows:
 1. Adoption of the agenda and other organizational matters.
 2. General statements.
 3. Substantive elements of the draft terms of reference.
 4. Procedural elements of the draft terms of reference.
 5. Other matters.
 6. Adoption of the report on the second session.
6. At the same meeting, the Committee considered and adopted the provisional organization of work for the session, as contained in the conference room paper [A/AC.295/2024/CRP.1](#), available on the Committee's website.

¹ The Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation also held an organizational session from 20 to 22 February 2024 ([A/AC.295/2024/2](#)) and its first session from 26 April to 8 May 2024 ([A/AC.295/2024/4](#)).

7. Before the adoption of the provisional organization of work, statements were made by representatives of Canada (also on behalf of Australia and New Zealand), the United States of America, Norway, Germany, Austria and Nigeria.

D. Election of officers

8. At its first meeting, on 29 July 2024, the Committee held elections for Vice-Chairs to fill vacancies following the resignation of Qiaolang Li (China), Bhaskar Goswami (India), Byungsik Jung (Republic of Korea), Yah Fang Chiam (Singapore), Leo Ryan Pinder (Bahamas) and Carlos Javier Castillo Pérez (Mexico).

9. The Committee elected Morteza Mollanazar (Islamic Republic of Iran), Koki Harada (Japan), Shabana Begum (United Arab Emirates), Jhonny Morales Coronel (Plurinational State of Bolivia), Liselott Kana (Chile), and Marlene Nembhard Parker (Jamaica), as Vice-Chairs.

10. At the same meeting, the Committee elected Aisha Farooq (Pakistan) as Rapporteur, following the resignation of Claudia Vargas (Colombia).

E. Accreditation of observers

11. At its first meeting, on 29 July 2024, the Committee decided to grant accreditation to the following civil society organizations, academic institutions, private sector organizations and other relevant stakeholders, as listed in A/AC.295/2024/CRP.2/Rev.1:

- African Forum and Network on Debt and Development
- African Women Solidarity of Nevada, Inc.
- Alternative Information & Development Centre
- Asian Indigenous International Network
- Capitulo Mexicano de la Camara Internacional de Comercio, International Chamber of Commerce Mexico
- Centre Régional Africain pour le Développement Endogène et Communautaire
- Centro de Investigação e Desenvolvimento sobre Direito e Sociedade da Faculdade de Direito da Universidade NOVA de Lisboa, NOVA Tax Research Lab
- Comitato Nazionale Italiano della Camera di Commercio Internazionale, International Chamber of Commerce Italia
- DMUN Foundation
- Environment and Justice Society
- Global Alliance for Tax Justice
- Initiative for Social and Economic Rights
- Institute for Economic Justice
- International Bureau of Fiscal Documentation
- International Chamber of Commerce Nigeria
- National Economic Research Associates, Inc, NERA Economic Consulting
- Pacific Islands Tax Administrators Association

- Partners in Health
- Policy Forum
- Southern and Eastern Africa Trade Information and Negotiations Institute, Uganda
- Stichting Onderzoek Multinationale Ondernemingen
- Student Business Organization for Sustainable Development
- Texas A&M University, School of Law
- Universidad de Barcelona
- Universidad de Sevilla, Facultad de Derecho
- World Business Organization, International Chamber of Commerce, United Kingdom;
- Zimbabwe Coalition on Debt and Development

F. Documentation

12. A list of documents before the Committee at the second session was made available on the web page of the Committee.²

II. General statements

13. At the first and second meetings of the Committee, on 29 July 2024, general statements were made under agenda item 2.

14. At the first meeting, statements were made by the representatives of the European Union (on behalf of the European Union and its member States) and Hungary (on behalf of the member States of the European Union), Grenada (on behalf of the Caribbean Community), Canada (also on behalf of Australia and New Zealand), Burundi (on behalf of the African Group), the Plurinational State of Bolivia, the Kingdom of the Netherlands, Ghana, Poland, Luxembourg, Germany, Brazil, Jamaica, Nigeria, Japan, the Bahamas, the United Republic of Tanzania, Portugal, Pakistan, Singapore, Morocco, India, Chile, Austria, Sweden, Algeria, Spain, Estonia, Italy, the United States of America, Denmark and the Republic of Korea.

15. At the second meeting, statements were made by the representatives of the United Kingdom of Great Britain and Northern Ireland, Liechtenstein, the United Arab Emirates, Norway, Kenya, Colombia, France, Switzerland, Lesotho, China, Ireland, Israel, Belarus, the Russian Federation, Saudi Arabia and the Philippines.

16. At the same meeting, a statement was made by the observer for the International Chamber of Commerce.

17. Also at the same meeting, statements were made by the representatives of Tax Justice Network Africa, Global Alliance for Tax Justice, Stichting Onderzoek Multinationale Ondernemingen, the International Chamber of Commerce (National Committee of Pakistan) and the Bombay Chartered Accountants Society.

² See <https://financing.desa.un.org/un-tax-convention/second-session>.

III. Substantive and procedural elements of the framework convention

18. At its first meeting, on 29 July 2024, the Committee jointly considered agenda item 3 on substantive elements of the draft terms of reference and agenda item 4 on procedural elements of the draft terms of reference.

19. From its second through fifth meetings, the Committee continued its joint consideration of agenda item 3 on substantive elements of the draft terms of reference and agenda item 4 on procedural elements of the draft terms of reference

20. At its fifth meeting, on 31 July 2024, which focused on the sections of the draft terms of reference addressing substantive elements of the framework convention, including capacity-building, statements were made by the representatives of Brazil, Kenya, the United States of America, the Republic of Korea, Saudi Arabia, Italy, Germany, Ghana, Pakistan, Colombia, Nigeria, Spain, Indonesia, Hungary, Canada, Jamaica, France, Czechia, Lesotho, Israel, the Bahamas, Belgium, the United Republic of Tanzania, Algeria, Poland, Senegal, Sweden, Estonia, Croatia and Seychelles.

21. From its sixth to ninth meetings, the Committee continued its joint consideration of agenda item 3 on substantive elements of the draft terms of reference and agenda item 4 on procedural elements of the draft terms of reference.

22. At its ninth meeting, on 2 August 2024, which focused on the sections of the draft terms of reference addressing approaches for negotiation of the framework convention and resources to support the negotiating body, statements were made by the representatives of Canada, India, Colombia, Nigeria, China, Saudi Arabia, Brazil, Kenya, the Republic of Korea, Honduras, Liechtenstein, Ghana, Israel, Czechia, Norway, Morocco, Austria, the Russian Federation, Algeria, Ireland, Zambia, Chile, the United Kingdom, the United Arab Emirates, Singapore and Senegal.

23. At its tenth meeting, on 2 August 2024, under agenda item 3 on substantive elements of the draft terms of reference and agenda item 4 on procedural elements of the draft terms of reference, the Committee convened its multi-stakeholder dialogue. Statements were made by the representatives of the Bombay Chartered Accountants Society, Organization for Economic Co-operation and Development, International Monetary Fund, International Chamber of Commerce (National Committee of Pakistan), International Chamber of Commerce, Global Alliance for Tax Justice and the Asian Peoples' Movement on Debt and Development, DMUN Foundation, Universidad de Barcelona, Youth for Tax Justice Network, International Bureau of Fiscal Documentation, Corporación Centro de Estudios de Derecho Justicia y Sociedad, Institute of Development Studies, NOVA Tax Research Lab, Global Alliance for Tax Justice, Texas A&M University, Fundar Centro de Análisis e Investigación, Save the Children International, Universidad Complutense de Madrid, Mouvement des Entreprises de France, International Chamber of Commerce (National Committee of the United Kingdom of Great Britain and Northern Ireland), International Bar Association, and International Chamber of Commerce (National Committee of India).

24. At its eleventh meeting, on 5 August 2024, the Committee continued its consideration of agenda item 3 on substantive elements of the draft terms of reference and agenda item 4 on procedural elements of the draft terms of reference, with discussions based on a revised draft of the terms of reference, dated 3 August 2024, proposed by the Chair and published on the Committee's website.

25. At the same meeting, statements were made by the representatives of Germany (on behalf of the member States of the European Union), Nigeria (on behalf of African Group) and India.
26. From its twelfth to fifteenth meetings, the Committee continued its consideration of agenda items 3 and 4 on substantive elements of the draft terms of reference and on procedural elements of the draft terms of reference, respectively.
27. At its fifteenth meeting, on 7 August 2024, which focused on the sections of the draft terms of reference addressing structural elements of the framework convention, statements were made by the representatives of the Kingdom of the Netherlands (on behalf of the member States of the European Union), the United Arab Emirates, the Russian Federation, the United States of America, Norway, Saudi Arabia, Argentina, Canada and Nigeria (on behalf of African Group).
28. From its sixteenth to nineteenth meetings, the Committee continued its consideration of these items.
29. At its nineteenth meeting, on 12 August 2024, the Committee continued its consideration of agenda item 3 on substantive elements of the draft terms of reference and agenda item 4 on procedural elements of the draft terms of reference, with discussions based on a revised draft of the terms of reference, dated 11 August 2024, proposed by the Chair and published on the Committee's website. At this meeting, no statements were made.
30. At its twentieth and twenty-first meetings, the Committee continued its consideration of agenda items 3 and 4 on substantive elements of the draft terms of reference and on procedural elements of the draft terms of reference, respectively.
31. At its twenty-second meeting, on 16 August 2024, the Committee had before it the final Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, as contained in document [A/AC.295/2024/L.4](#).
32. At the same meeting, the following oral amendments to the Draft Terms of Reference were proposed: an oral amendment by the representative of the United Kingdom of Great Britain and Northern Ireland, an oral amendment by the representative of Canada (also on behalf of Australia and New Zealand), and three oral amendments by the representative of Hungary (on behalf of the member States of the European Union).
33. The representative of Nigeria (on behalf of the African Group) made a statement in the course of which recorded votes were requested on the five oral amendments.
34. At the same meeting, the Committee voted on the oral amendment proposed by the representative of the United Kingdom.³ The Chair announced that Switzerland had co-sponsored it. The Committee rejected this proposed amendment by a recorded vote of 103 to 50, with 10 abstentions. The voting was as follows:⁴

In favour:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Costa Rica, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Honduras, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, Norway, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino,

³ See https://financing.desa.un.org/sites/default/files/2024-08/Proposed%20Amendment%20to%20L.4_UK.pdf.

⁴ Subsequently, the delegation of Malawi informed the Secretariat that it had intended to vote against.

Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Chile, China, Congo, Côte d'Ivoire, Cuba, Democratic Republic of the Congo, Djibouti, Ecuador, Egypt, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Peru, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

Abstaining:

Argentina, Colombia, El Salvador, Mexico, Panama, Paraguay, Philippines, Trinidad and Tobago, United Arab Emirates, Uruguay.

35. At the same meeting, the Committee voted on the oral amendment proposed by the representative of Canada (also on behalf of Australia and New Zealand).⁵ The Chair announced that Switzerland had co-sponsored it. The Committee rejected this proposed amendment by a recorded vote of 103 to 46, with 15 abstentions. The voting was as follows:

In favour:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Chile, China, Congo, Côte d'Ivoire, Cuba, Democratic Republic of the Congo, Djibouti, Ecuador, Egypt, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar,

⁵ See https://financing.desa.un.org/sites/default/files/2024-08/Proposed%20Amendment%20to%20L.4_Canada.pdf.

Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Peru, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

Abstaining:

Argentina, Colombia, Costa Rica, El Salvador, Haiti, Honduras, Mexico, Norway, Panama, Paraguay, Philippines, Trinidad and Tobago, Türkiye, United Arab Emirates, Uruguay.

36. At the same meeting, the Committee voted on the first oral amendment proposed by the representative of Hungary⁶ (on behalf of the member States of the European Union). The Chair announced that Switzerland had co-sponsored it. The Committee rejected this proposed amendment by a recorded vote of 103 to 50, with 11 abstentions. The voting was as follows:

In favour:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Honduras, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, Norway, Panama, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bolivia (Plurinational State of), Botswana, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Chile, China, Congo, Côte d'Ivoire, Cuba, Democratic Republic of the Congo, Djibouti, Ecuador, Egypt, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, India, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

Abstaining:

Argentina, Colombia, Costa Rica, El Salvador, Indonesia, Mexico, Paraguay, Trinidad and Tobago, Türkiye, United Arab Emirates, Uruguay.

37. At the same meeting, the Committee voted on the second oral amendment proposed by the representative of Hungary (on behalf of the member States of the

⁶ See https://financing.desa.un.org/sites/default/files/2024-08/Proposed%20Amendment%201%20to%20L.4_Hungary.pdf.

European Union).⁷ The Chair announced that Switzerland had co-sponsored it. The Committee rejected this proposed amendment by a recorded vote of 106 to 48, with 10 abstentions. The voting was as follows:

In favour:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Costa Rica, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

Against:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Chile, China, Congo, Côte d'Ivoire, Cuba, Democratic Republic of the Congo, Djibouti, Ecuador, Egypt, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

Abstaining:

Argentina, Colombia, El Salvador, Honduras, Mexico, Norway, Paraguay, Trinidad and Tobago, United Arab Emirates, Uruguay.

38. At the same meeting, the Committee voted on the third oral amendment proposed by the representative of Hungary (on behalf of the member States of the European Union).⁸ The Chair announced that Switzerland had co-sponsored it. The Committee rejected this proposed amendment by a recorded vote of 103 to 49, with 12 abstentions. The voting was as follows:

In favour:

Albania, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, Norway, Panama, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine, United Kingdom of Great Britain and Northern Ireland, United States of America.

⁷ See https://financing.desa.un.org/sites/default/files/2024-08/Proposed%20Amendment%202%20to%20L.4_Hungary.pdf.

⁸ See https://financing.desa.un.org/sites/default/files/2024-08/Proposed%20Amendment%203%20to%20L.4_Hungary.pdf.

Against:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, China, Congo, Côte d'Ivoire, Cuba, Democratic Republic of the Congo, Djibouti, Ecuador, Egypt, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, India, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, the United Republic of Tanzania, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

Abstaining:

Argentina, Chile, Colombia, Costa Rica, El Salvador, Honduras, Indonesia, Mexico, Paraguay, Trinidad and Tobago, United Arab Emirates, Uruguay.

39. The Committee then turned to the Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, as contained in [A/AC.295/2024/L.4](#). The representative of the United States of America made a statement in the course of which a recorded vote was requested. The representative of Nigeria (on behalf of the African Group) also made a statement.

40. The Committee adopted the Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation by a recorded vote of 110 to 8, with 44 abstentions. The voting was as follows:⁹

In favour:

Algeria, Angola, Azerbaijan, the Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Congo, Costa Rica, Côte d'Ivoire, Cuba, Democratic Republic of the Congo, Djibouti, Ecuador, Egypt, El Salvador, Eritrea, Eswatini, Ethiopia, Fiji, Gambia, Ghana, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Libya, Madagascar, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mexico, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Somalia, South Africa, South Sudan, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Tajikistan, Thailand, Timor-Leste, Togo, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uruguay, Uzbekistan, Viet Nam, Yemen, Zambia, Zimbabwe.

⁹ Subsequently, the delegations of Liberia, Malawi and Trinidad and Tobago each informed the Secretariat that they had intended to vote in favour.

Against:

Australia, Canada, Israel, Japan, New Zealand, Republic of Korea, United Kingdom of Great Britain and Northern Ireland, United States of America.

Abstaining:

Albania, Argentina, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Italy, Latvia, Liberia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), Norway, Poland, Portugal, Republic of Moldova, Romania, San Marino, Singapore, Slovakia, Slovenia, Spain, Sweden, Switzerland, Trinidad and Tobago, Türkiye, Ukraine, United Arab Emirates.

41. As directed by the Chair, statements in explanation of vote were made after the adoption of the draft report of the Committee (see para. 45 below).

IV. Other matters

42. No statements were made nor was action taken under agenda item 5.

V. Adoption of the report on the second session

43. At its twenty-second meeting, on 16 August 2024, the Rapporteur introduced the draft report of the Committee on its second session, as contained in document [A/AC.295/2024/L.3](#).

44. At the same meeting, the Committee adopted the draft report and authorized the Rapporteur to finalize the report, with the support of the Secretariat.

45. After the adoption of the Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation (included herewith as Annex I) and of the draft report, statements in explanation of vote after the vote were made by the representatives of India, the Russian Federation, the United Kingdom of Great Britain and Northern Ireland, Israel, Liechtenstein, Hungary (on behalf of the member States of European Union and the candidate countries), Singapore, the Republic of Korea, Nigeria (on behalf of the African Group), Japan, Canada (also on behalf of Australia and New Zealand), the United Arab Emirates, Belarus, Norway, Barbados, Chile, Cameroon and Switzerland.

Annex I

Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

I. Introduction

1. In adopting resolution [78/230](#), “Promotion of inclusive and effective international tax cooperation at the United Nations,” the General Assembly emphasized that developing a United Nations framework convention on international tax cooperation is needed in order to strengthen international tax cooperation and make it fully inclusive and more effective.
2. The General Assembly recognized in the resolution that developing a framework convention will also help in accelerating the implementation of the Addis Ababa Action Agenda on Financing for Development and the 2030 Agenda for Sustainable Development.
3. Therefore, the General Assembly established a Member State-led, open-ended ad hoc intergovernmental committee for the purpose of drafting terms of reference for a United Nations framework convention on international tax cooperation.
4. The General Assembly further requested that the ad hoc intergovernmental committee submit a report to the General Assembly at its seventy-ninth session, containing the draft terms of reference for a United Nations framework convention.
5. The ad hoc intergovernmental committee, having completed its work in accordance with this mandate, now recommends for consideration by the General Assembly the following draft terms of reference for a United Nations framework convention on international tax cooperation.

II. Structural elements of the framework convention

Preamble

6. The text of the framework convention should reflect, inter alia, the following General Assembly resolutions:
 - (a) [78/230](#) of 22 December 2023 on the promotion of inclusive and effective international tax cooperation at the United Nations
 - (b) [77/244](#) of 30 December 2022 on the Promotion of inclusive and effective international tax cooperation at the United Nation
 - (c) [70/1](#) of 25 September 2015 entitled “Transforming our world: the 2030 Agenda for Sustainable Development”
 - (d) [69/313](#) of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development

Objectives

7. A United Nations framework convention on international tax cooperation should include a clear statement of its objectives. In that regard, it should:
 - (a) Establish fully inclusive and effective international tax cooperation in terms of substance and process;

(b) Establish a system of governance for international tax cooperation capable of responding to existing and future tax and tax-related challenges on an ongoing basis;

(c) Establish an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development, with a view to enhancing the legitimacy, certainty, resilience and fairness of international tax rules, while addressing challenges to strengthening domestic resource mobilization.

Principles

8. A United Nations framework convention on international tax cooperation should include a clear statement of the principles that guide the achievement of its objectives.

9. Efforts to achieve the objectives of the framework convention therefore should:

(a) Be universal in approach and scope and should fully consider the different needs, priorities, and capacities of all countries, including developing countries, in particular countries in special situations;

(b) Recognize that every Member State has the sovereign right to decide its tax policies and practices, while also respecting the sovereignty of other Member States in such matters;

(c) Be aligned, in the pursuit of international tax cooperation, with States' obligations under international human rights law;

(d) Take a holistic, sustainable development perspective that covers in a balanced and integrated manner economic, social and environmental policy aspects;

(e) Be sufficiently flexible, resilient and agile to ensure equitable and effective results as societies, technology and business models and the international tax cooperation landscapes evolve;

(f) Contribute to achieving sustainable development by ensuring fairness in allocation of taxing rights under the international tax system;

(g) Provide for rules that are as simple and easy to administer as the subject matter allows;

(h) Ensure certainty for taxpayers and governments;

(i) Require transparency and accountability of all taxpayers.

Commitments

10. The framework convention should include commitments to achieve its objectives. Commitments on the following subjects, inter alia, should be:

(a) Fair allocation of taxing rights, including equitable taxation of multinational enterprises;

(b) Addressing tax evasion and avoidance by high-net worth individuals and ensuring their effective taxation in relevant Member States;

(c) International tax cooperation approaches that will contribute to the achievement of sustainable development in its three dimensions, economic, social and environmental, in a balanced and integrated manner;

(d) Effective mutual administrative assistance in tax matters, including with respect to transparency and exchange of information for tax purposes;

- (e) Addressing tax-related illicit financial flows, tax avoidance, tax evasion and harmful tax practices;
- (f) Effective prevention and resolution of tax disputes.

Capacity-building

11. Inclusive and effective participation in international tax cooperation requires procedures that take into account the different needs, priorities and capacities of all countries to meaningfully contribute to the norm-setting processes, without undue restrictions, and support them in doing so, including giving them an opportunity to participate in agenda-setting, debates and decision-making, either directly or through country groupings, according to their preference.

12. The framework convention therefore should include provisions regarding institutional mechanisms to support Member States, especially developing countries, in their efforts to build capacity on relevant international tax practice and related issues to ensure that they have adequate capacity to participate effectively in international tax cooperation and to implement the framework convention.

Other elements

13. The framework convention should also include, inter alia, the following additional substantive and procedural elements: definitions; relationship with other agreements, instruments and domestic law; review and verification; exchange of information (for implementation of the framework convention); data collection and analysis; financial resources; conference of the parties; secretariat; subsidiary bodies; dispute settlement mechanisms; and procedures for amendments to the framework convention and adoption of protocols; and final provisions.

III. Protocols

14. Protocols are separate legally binding instruments, under the framework convention, to implement or elaborate the framework convention. Each party to the framework convention should have the option whether or not to become party to a protocol on any substantive tax issues, either at the time they become party to the framework convention or later.

15. Two early protocols should be developed simultaneously with the framework convention. One of the early protocols should address taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy.

16. The subject of the second early protocol should be decided at the organizational session of the intergovernmental negotiating committee and should be drawn from the following specific priority areas:

- (a) Taxation of the digitalized economy
- (b) Measures against tax-related illicit financial flows
- (c) Prevention and resolution of tax disputes
- (d) Addressing tax evasion and avoidance by high-net worth individuals and ensuring their effective taxation in relevant Member States

17. Protocols addressing the following topics, inter alia, could be considered:
 - (a) Tax cooperation on environmental challenges
 - (b) Exchange of information for tax purposes
 - (c) Mutual administrative assistance on tax matters
 - (d) Harmful tax practices

IV. Approaches and time frame for negotiation

18. The framework convention should be elaborated by a Member State-led negotiating committee. The intergovernmental negotiating committee would meet in 2025, 2026 and 2027 for at least three sessions per year, of a duration of no more than 10 working days per session and complete its work and submit the final text of the framework convention and of the two early protocols to the General Assembly for its consideration in the first quarter of its eighty-second session.

19. The bureau of the intergovernmental negotiating committee should consist of a Chair, 18 Vice-Chairs and a Rapporteur, elected on the basis of equitable geographical representation.

20. Member States should be fully engaged in the negotiation of the framework convention and endeavour to ensure continuity in their representation.

21. International organizations, civil society and other relevant stakeholders are encouraged to contribute to the work of the intergovernmental negotiating committee in accordance with established practices.

22. Throughout its work, the intergovernmental negotiating committee should take into consideration the work of other relevant forums, potential synergies and the existing tools, strengths, expertise and complementarities available in the multiple institutions involved in tax cooperation at the international, regional and local levels.

V. Resources to support the work of the intergovernmental negotiating committee

23. The Secretary-General should be requested to provide the intergovernmental negotiating committee with the necessary facilities and resources, including a technical secretariat from the Department for General Assembly and Conference Management and a substantive secretariat from the Department of Economic and Social Affairs, to support its work.

24. Member States and other relevant stakeholders in a position to do so are encouraged to assist in ensuring the full and effective participation of developing countries, including in particular the least developed countries, in the negotiation of the framework convention, including by covering travel and local expenses and through capacity-building.

Annex II

List of participants in the organizational, first and second sessions of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Member States

Algeria	Rabhi Ghania Mansour Achouri Hachemi
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Specialized agencies and other organizations of the United Nations System

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World Bank	David OSullivan

Other intergovernmental organizations with a standing invitation to participate as observers in the sessions and work of the General Assembly and of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention International Tax Cooperation

African Tax Administration Forum	Emmanuel Eze Thulani Shongwe
Digital Cooperation Organization	Najeeb Ahmad Memon Manel Bondi
European Union	Axel de la Maisonneuve Eamonn Prendergast Gabriele Annolino
International Chamber of Commerce	Luisa Scarcella John Connors
International Chamber of Commerce (Pakistan)	Sayyid Mansoob Hasan
Organisation For Economic Co-Operation and Development	Michelle Harding Susan Fridy Clodagh Power Manal Corwin
South Centre	Abdul Muheet Chowdhary Kuldeep Sharma Kolawole Omole

Non-governmental organizations that are in consultative status with the Economic and Social Council

Across Atlantic Development, Ltd	Ijeoma Nwosu Eric Chukwuemeka Akhara Chinedu Daniel Chime Audrine Asiedu Boadu
Action Contre Les Violations Des Droits Des Personnes Vulnérables	Crispin Kobolongo Kongunde
African Women's Development & Communication Network (Femnet)	Nicole Laureen Maloba Grace Rosette Namugambe
Afri-Health Optonet Association	Uzodinma Adirieje
Ágora Ciudadanos Cambiando México	Jorge Valderrabano
Ajemalebu Self Help	Colines Ngende
All Africa Community Development and Environmental Protection Agency	Kundai Chanttele Dabengwa Kehinde Elijah Fafiyebi Aghogho Oyinvwi Adewale Ismail Oresanya

Association Nigerienne Des Scouts De L'environnement	Aida Hermine Gounongbe Edouard
Campanha Latino-Americana Pelo Direito À Educação (Brasil)	Nelsy Lizarazo
Center for Economic and Social Rights	Pulkit Palak Maria Emilia Mamberti Maria Ron Balsera Charlotte Inge
Centre D'accompagnement Des Alternatives Locales De Développement	Gervais Nzoa
Centre for Health Science and Law	Bill Jeffery
Cœur D'afrique – Fondation Roger Milla	Winy Audrey Ngo Yem Kouanou Cyrille William Kamwa Djoko
Comité Catholique Contre La Faim Et Pour Le Développement	Lison Elisabeth Rehbinder
Convention Pour Le Bien Être Social	Dieudonne Kalala
Corporación Centro De Estudios De Derecho Justicia Y Sociedad	Sergio Raul Chaparro Hernandez Mariana Matamoros Cardenas
Equidad De Genero: Ciudadania, Trabajo Y Familia, A.C.	Luisa Emilia Reyes Zuniga
European Network on Debt and Development	Tove Maria Ryding Ommey Nahida Markus Trilling Kendrah Jespersen
Federation of Environmental and Ecological Diversity for Agricultural Revampment and Human Rights, The	Tcharbuaahbokengo Nfinn
Feekr Organization for Dialogue and Human Rights Defense	Yunes Qaid Qasem Hamood Qasem Abdullah Omar Alsallahi
Fondation Kalipa Pour Le Développement	Godet Nembunzu Mugandjo Bienvenu Ekanga Eyongo
Friedrich Ebert Stiftung	Sara Burke
Global Initiative for Economic, Social and Cultural Rights	Magdalena Sepulveda
Grae Matta Foundation	Ferron Gray
Groupement Agropastoral Pour Le Développement De Yongoro	Léon C'est la vie Peke koukou
Institute of Development Studies	Frederik Heitmüller Martin Hearson

Instituto De Estudos Socioeconômicos	Nathalie Beghin
International Air Transport Association (Canada)	Luis Fernando Fiallos Pazmino
International Air Transport Association (Switzerland)	Ligia Fonseca Gemma Giner Gorgoll
International Bar Association	Michael Orchowski Wiebe Dijkstra Francesco Gucciardo
International Institute for Sustainable Development	Kudzai Mataba Alexandra Readhead Thomas Lassourd
International Youth and Student Movement for the United Nations	Jan Lönn
Ken. G. Morka Foundation	Godwin Morka
LDC Watch	Netra Prasad Timsina Arjun Kumar Karki
Ligue Marocaine De La Citoyenneté Et Des Droits De L'homme	Tarik Boubekri
Maryknoll Sisters of St. Dominic, Inc.	Margaret Lacson
Mujer Para La Mujer, A.C.	Diego de Leon Segovia
Norwegian Forum for Environment and Development	Kjetil Grindland Abildsnes Kaja Guttormsgaard Andreas Fjeldskår
Organization for Immigrants Peace and Federal Development	Emmanuel Adusei Benjamin Brimpong Adusei Bright Amisah Abdul Salam Osman
Oxfam (America)	Rebecca Riddell Grazielle Custodio David
Oxfam International	David Walakira
Public Services International	Patrick Orr
Save the Children International	Sondre Matias Vereide Nave Bonnie Berry Julie Murray
Sister to Sister One in the Spirit, Inc.	Yvonne Davis
Society for Development and Community Empowerment	Seliat Bukky Ashade-Muyideen Olubusola Johnson Akinleye Jamiu Abdur-Raheem Babtunde Samat Adeola Idris Owode Adam Bolaji Awwal

Society for International Development	Stefano Prato Pooja Rangaprasad Dereje Alemayehu
Standup for Women Society	Temidayo Joseph Ijadele Olakunle Adetona Abosedo Deborah Ijadele-Adetona
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Tiruzer Ethiopia for Africa	Nahom Tsegaye
Ungh Protection Organization	Appiah Kwame Alex
United States Council for the International Business, Inc.	Richard Minor
Women's Environment and Development Organization	Kathryn Tobin

Other relevant non-governmental organizations, civil society organizations, academic institutions and the private sector

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Alternative Information and Development Centre	Jaco Oelofsen Dominic Brown
Amazon	Stephanie Sweet
Asian Indigenous International Network	Sudip Paneru Bobby Shrestha Sushila Pandey
Asian Peoples' Movement on Debt and Development	Lyndinyda B. Nacpil Aida Jean N. Manipon John Samuel B. Lazaro
BMR Legal	Mukesh Butani Seema Kejriwal Jariwala Pranoy Goswami
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Initiative for Social and Economic Rights	Kembabazi Allana Benita Yoniya Kibowa Ausi

Institute for Economic Justice	Zimbali Mncube
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National Foreign Trade Council	Anne Gordon Jake Colvin Tiffany Smith
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Pacific Islands Tax Administrators Association	George Mow
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