

**Intergovernmental Negotiating Committee on the United Nations
Framework Convention on International Tax Cooperation**

Organizational session

UNHQ, New York, 3-6 February 2025

General statements

Statement on behalf of the EU Member States

delivered by Mr. Cezary Krysiak, Director of the International Tax Policy Department
at the Ministry of Finance of the Republic of Poland

Dear Chair, Vice-Chairs, Distinguished Delegates, Colleagues,

I have the honour to speak on behalf of the EU Member States. All 27 EU Member States are participating in this organizational session of the Intergovernmental Negotiating Committee to address and conclude organizational matters, including decision-making rules of the committee, and decide on the subject of the second early protocol.

We congratulate the Chair on his/her appointment and look forward to your leadership in steering this important process. We also extend our appreciation to the Vice-Chairs for their efforts in organizing and guiding this process.

The EU Member States share the objectives of promoting inclusive and effective international tax cooperation. Despite our concerns regarding the process of drafting and adopting the Terms of Reference for the Framework Convention, the EU Member States have consistently engaged in this process in good faith since its beginning participating in an open and collaborative manner. We approach positively the prospect of a Framework Convention on International Tax Cooperation provided that it does reflect a broad international consensus between the Member States of the United Nations.

Our shared objective is to promote the stability, certainty, and coherence of the international tax architecture. Achieving this requires a process that is inclusive, transparent, and consensus-driven, one that respects and accommodates the diverse perspectives and priorities of all Member States. In this regard, we underline the

importance of ensuring fair and balanced outcome for all states. It is only through inclusive and effective negotiation that we can arrive at implementable solutions. Therefore, only adoption by consensus guarantees a truly inclusive process as it makes sure the viewpoint of each single negotiating party matters and the different points of view are taken into consideration. Whereas departing from consensus while deciding on the Framework convention would jeopardise the process.

The development of the United Nations framework convention and its protocols can only deliver on its promise if the largest number of member states can consider becoming a signatory. It would be very unfortunate if the simple majority decision-making for the intergovernmental negotiating committee was imposed. This might affect EU member states willingness to participate in the future convention. From this perspective in order to ensure the effectiveness of the Framework Convention and its implementation the intergovernmental negotiating committee should exhaust every effort in good faith to reach agreement on substantive matters by consensus and adopt a consensus-based decision-making process.

We remain committed to engaging in good faith negotiations, provided that the process is truly inclusive and reflects the views and interests of all participating Member States.

To this end, we express our commitment to working together constructively, enhancing mutual understanding and cooperative dialogue which are essential elements for a successful negotiation process.

We also recall the importance of complementing and aligning with the existing efforts of other relevant international fora to ensure the coherence and synergy of international frameworks, avoiding inconsistencies, and building on the strengths and expertise of the various processes and institutions involved in global tax cooperation. Only by doing so, we can advance a Framework Convention that reflects shared aspirations and delivers tangible outcomes for all.

In closing, we reaffirm our readiness to actively contribute to the discussions and to promote the principles of fairness, transparency, inclusivity, and efficiency that are essential to the success of this process.