

Japan would like to begin by conveying our gratitude to the Chair, Bureau members, all the other Member States and Secretariat for their dedication on finding a middle ground during this organizational session.

Japan is disappointed with the result of the decision-making rule, and unfortunately, we have no choice but dissociate ourselves from the decision made by this intergovernmental committee on organizational matters.

Japan believes that inclusive and effective international tax cooperation, which is the goal of the Framework Convention, is imperative to achieve the sustainable development. To this end, mutual understanding is essential to maximize participation in the Framework Convention and enables us to delve deeper into substantial issues. As I stated in the general statement, the decision-making rules of this committee must contribute to consensus building.

From this viewpoint, we are still concerned about whether the decision-making rules decided in this organizational session could contribute to consensus building given the past process such as Ad Hoc Committee.

In light of the outcome of this session, Japan will assess its future engagement in the negotiation, while, closely monitoring whether the process can successfully reach a consensus. Nevertheless, we will continue to contribute to inclusive and effective international tax cooperation.

Thank you.