

Draft – Organisational session – Ad Hoc Committee – Closing session – UK statements

Thank you Chair,

we began this process with the ambition to strengthen the inclusiveness and effectiveness of international tax cooperation.

The UK continues to support this ambition. However, we are concerned that the outcome of this organisational session does not sufficiently reflect it, particularly on decision-making.

We were seeking a process which was inclusive, took into account the views of the membership, one that would secure the broadest possible support for the outcome. That is not what we are getting today with a simple majority vote.

A process that is not designed to secure the broadest possible consensus behind its outputs will not, in the end, be effective.

We have argued from the start that consensus-based decision-making is the only realistic basis for formulating principles of international tax cooperation that will be widely implemented, and endure over time. We are disappointed that this organisational session has not enabled a meaningful discussion on these matters.

Moreover, OP 5 of Resolution 79/235 committed to ‘address and conclude organisational matters’ at this session. Throughout this week, we have repeatedly, and with cross-regional support, requested clarity on these organisational matters. We are dismayed to see that the text that has been presented contains no plan for the future work of the Committee. We urgently request that this information, including the procedures and structure of future discussions be shared as soon as possible, in the interests of transparency, to comply with the mandate set by the General Assembly, and so delegations can plan for future meetings.

Going forward, in order for delegations to be able to fully and meaningfully participate, we expect that information and drafts will be shared in advance to allow for consultation with capitals and adequate preparation.

Thank you.