



**PERMANENT MISSION OF SINGAPORE
TO THE UNITED NATIONS**

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**EXPLANATION OF POSITION BY MR. VIVEK GANESH, FIRST
SECRETARY, PERMANENT MISSION OF SINGAPORE TO THE
UNITED NATIONS UNDER AGENDA ITEM 3, ORGANIZATIONAL
MATTERS AT THE ORGANIZATIONAL SESSION OF THE
INTERGOVERNMENTAL NEGOTIATING COMMITTEE TO DRAFT A
UNITED NATIONS FRAMEWORK CONVENTION ON
INTERNATIONAL TAX COOPERATION AND ITS TWO EARLY
PROTOCOLS, UNHQ, NEW YORK**

6 FEBRUARY 2025

Thank you, Chair.

We would like to express our sincere appreciation to you and the Secretariat for your work in the conduct of this organizational session. This session has helped us better understand the diverse perspectives and expectations for the next three years. It has been particularly heartening to see delegations cross the aisle and attempt to bridge differences in positions and exercise flexibility.

2 Singapore remains committed to inclusive and effective international tax cooperation. Multilateral solutions and collective actions will be needed for a stable, coherent and predictable international tax landscape. As I mentioned this week, we believe that inclusivity must be at the core of our efforts, given how our economies are inextricably intertwined.



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3 Singapore has maintained that every effort to exhaust consensus must be made, to adequately address concerns of every member state. Tax is a sovereign matter and has deep implications for the growth and development for each member state. Inability to subscribe to the mandates of the Framework Convention or protocols due to difficulties in implementation or compliance will lead to a fragmentation of the international tax landscape.

4 We were encouraged to see the attempts over the past days to bridge the two earlier draft decisions by Mexico and Norway and the African Group. We thank the delegations for showing this spirit of flexibility, which we feel should be maintained throughout our negotiations. That said, we would appreciate greater clarification on why the different thresholds for voting were required, if they might imply a distinction in importance between substantive matters to be discussed in the Framework Convention and the protocols, and how they are to be operationalised given our current lack of clarity of what will be discussed in these instruments or how they will be scoped.

5 Moving forward, we must now focus on what is really needed in this technical process – new and innovative ideas to tackle problems in the global tax architecture following the proper analysis of the existing gaps. We would also



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appreciate greater clarity on how this committee's work will be structured and the roadmap for the process so that we can better organise ourselves.

Chair,

6 Singapore will continue to participate constructively in this process.

We urge all member states to consider what is the real objective at the end, and to accordingly embrace trust, consensus, and inclusivity in our conduct, decision-making, and cooperation as we work on these instruments.

7 Thank you.

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