



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

318 EAST 48TH STREET, NEW YORK, NY 10017
TEL: (212) 826 0840 FAX: (212) 826 2964

**STATEMENT BY MR VIVEK GANESH, FIRST SECRETARY,
PERMANENT MISSION OF SINGAPORE TO THE UNITED NATIONS
AT THE ORGANISATIONAL SESSION OF THE
INTERGOVERNMENTAL NEGOTIATING COMMITTEE TO DRAFT A
UNITED NATIONS FRAMEWORK CONVENTION ON
INTERNATIONAL TAX COOPERATION AND ITS TWO EARLY
PROTOCOLS AT UNHQ, NEW YORK**

3-6 FEBRUARY 2025

Thank you, Chair.

Congratulations on your election and please be assured of our delegation's support for the successful conclusion of this process. As this negotiating committee embarks on the next phase of work, we have an opportunity to create a platform for all countries to participate in a truly inclusive manner, and work together to address gaps in current international tax cooperation and strengthen tax cooperation on a global scale. This can create a stable, coherent and predictable international tax landscape which will foster the right conditions for enterprise and innovation, and support sustainable and equitable growth for all countries, especially developing countries. Singapore remains committed to this process and will work collaboratively with all member states to identify solutions that promote inclusive and effective international tax cooperation.



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2 Inclusivity has been and will continue to be our central guiding principle. Ensuring inclusive participation requires commitment from all of us, to truly consider and listen in good faith the concerns and views of all countries, big and small, developed and developing.

3 Achieving consensus will require more concerted efforts from everyone in this room, because of the widely differing needs, circumstances and priorities of countries. But these differences are precisely why we must make every effort to close areas of divergence, forge compromises and arrive at solutions that garner broad agreement. Only then can aspiration be translated into action. Tax rules decided by a simple majority would not result in broad adoption, and will lead to fragmentation of the international tax landscape and increased complexity for businesses.

4 The potential early protocol topics are complex. We urge delegations to elaborate their priority areas, particularly how international tax cooperation can address current tax challenges. This is essential to establish a common understanding of the existing gaps and potential synergies in existing work, avoid



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duplication and contradiction with existing rules and practices, and to allow all of us to make an informed decision on the topic of the second early protocol.

5 We look forward to working with all delegations on the road ahead.

Thank you for your attention.

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