

Germany's explanation of vote - Organizational Session of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation

February 6, 2025

(Delivered by Mr. Michael Braun, Counsellor, Permanent Mission of Germany to the United Nations)

Germany thanks the Chair and the Vice-Chairs for their hard work in organizing and guiding the negotiations of the Committee over the past few days.

Germany acknowledges the significant efforts invested in the negotiations. However, we regret that the decision-making process did not meet our expectations and failed to adequately incorporate key concerns raised by Member States.

A truly inclusive and effective process requires that all perspectives be taken into account to ensure broad and sustainable support. It is essential that decisions in this forum are based on a strong material consensus. Without such consensus, the likelihood of Member States signing or implementing the outcome remains uncertain.

Furthermore, we regret that the question of organizational structure has not been adequately addressed, despite repeated calls for clarity on this issue. A transparent, well-defined and functional structure is crucial to the legitimacy and operational success of the initiative.

Nevertheless, Germany remains committed to actively and constructively engaging in the process moving forward. We will continue to advocate for a balanced and consensus-driven approach that upholds the principles of transparency, inclusivity, and effectiveness.

We sincerely hope that the next steps in this process will lead to an efficient and constructive outcome that serves the collective interest and strengthens the overall objectives of this initiative towards shaping a fairer, more inclusive and effective global tax architecture.