



INC on International Tax Cooperation

Organizational Session

Israel's Explanation of Vote - After Adoption of the Report

6 February, 2025

Mr. Chair,

At the outset, my delegation would like to express its appreciation to you and the Bureau for your efforts in guiding this process.

Throughout this week, we have carefully listened to the perspectives, aspirations, and concerns of all groups and delegations.

We deeply value these contributions and sincerely hope that our collective efforts on tax-related matters within the UN framework will be grounded in trust, good faith, and mutual understanding.

While we remain committed to constructive engagement and to exploring viable solutions that address the needs of all member states, we cannot support the proposed way forward regarding the decision-making process.

It is evident to us that any outcome lacking universal acceptance will ultimately hold little substantive value. Taxation is at the core of national sovereignty and, by its very nature, cannot be subjected to the voting power of a majority.

Furthermore, we firmly believe that an outcome without broad consensus is unlikely to succeed.

For these reasons, my delegation does not endorse the report of this organizational session. This is not a matter of compromise or a lack of understanding; rather, it is a recognition that any process in this domain will be ineffective unless all member states are fully on board.

Additionally, we wish to express our disappointment that key organizational topics, such as schedules, formulas, and the structuring of working groups, were not addressed as anticipated.

Accordingly, Mr. Chair, my delegation formally dissociates itself from the report of this organizational session, particularly regarding its implications for the decision-making process.

We reaffirm our unwavering commitment to the principle that taxation is a sovereign matter and must be addressed through full consensus in multilateral platforms to ensure inclusivity and equitable participation for all member states.

Thank you, Mr. Chair.