



---

7<sup>th</sup> Meeting of the Organizational Session of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation

## Closing Statement

National Statement by Switzerland

6 February 2025  
UNHQ, New York

---

Chairman,  
Distinguished delegates,

Thank you for the opportunity to make some concluding remarks regarding this organizational session.

We welcome the progress made during this session. We are in particular pleased that the negotiating committee could identify the topic for the second additional protocol. In that respect, we thank the secretariat for the explanations given on the different options and would like to put on the record that we support the choice of an additional protocol regarding prevention and resolution of tax disputes. A convention that should be effective will require robust mechanisms for the solution of disputes. We observed that the secretariat's guidance has a broader understanding of the topic, but we suggest to place a primary focus on disputes related to the framework convention. Tax disputes between taxpayers and authorities should be dealt with by domestic law and disputes between contracting states of other international instruments should be dealt with according to the respective modalities bilaterally agreed in the concerned treaty.

---

**Mission permanente de la Suisse auprès des Nations Unies**  
**Permanent Mission of Switzerland to the United Nations**

633 Third Avenue, 29th floor, New York, NY 10017-6706  
Tél. +1 212 286 1540, Fax +1 212 286 1555, [www.dfae.admin.ch/missny](http://www.dfae.admin.ch/missny)

We also note that the important issue of decision making could finally be discussed and concluded. We strongly believe that only broad-based consensus can result in an outcome that is inclusive and meets the critical mass to become effective. While we welcome the search of compromise in that respect, we consider that today's decision falls short of this standard. We are therefore concerned about the future progress of this committee. We fear that without broad buy-in, there is a high risk that the outcome of this process will be a fragmented international tax architecture.

We are looking forward to further contributing to these negotiations and to build on the work done in this organizational meeting.

Thank you!