

Intergovernmental Negotiating Committee on the United Nations
Framework Convention on International Tax Cooperation

Organizational session

Explanation of Position by Poland on behalf of the EU Member States

Agenda item 6 [adoption of the report]

Dear Chair, Distinguished Delegates,

I have the honour to speak on behalf of the 27 EU Member States.

At the outset let me thank other delegations for their constructive engagement in the organizational session of the Intergovernmental Negotiating Committee. The 27 EU Member States believe that what we observed in the last four days was in a spirit of collaboration and growing mutual understanding, as well as compromise exercised by many delegations. We want to thank our partners for that.

Likewise, the 27 EU Member States have approached this session in good faith and with constructive attitude – as our shared objective is to promote the inclusivity and effectiveness of the international tax architecture as well as its stability, certainty and coherence.

We have managed to achieve progress in certain areas that this session was supposed to decide on. Among them, the Committee has managed to come to a consensual decision as to the topic of the second early protocol to the Framework Convention. This was among our tasks.

Ladies and Gentlemen,

This was the organizational session. However, there are numerous critical organizational questions that have not been addressed or concluded. These elements were to guide our future work. For example, we still do not know when or where we are going to meet on the first substantive session. We do not know how the negotiations will be conducted. Will there be working groups? What will the workstreams be? Can we expect impact assessment or scoping for the protocols and the convention? Will there be intersessional meetings? To what extent can we expect the Secretariat to provide substantive technical assistance?

The 27 EU Member States have raised these and other questions, and we also heard other delegations, including from the African Group, who voiced similar requests.

In this context we are compelled to remind that PBIs of the resolution 79/235 equipped the UN Secretariat to be in position to provide Member States with substantive technical assistance. As of now we are yet to see how our taxpayers' resources have been utilized to this goal.

The 27 EU Member States also sought to improve the organizational arrangements by proposing concrete solutions to maximize the inclusive participation of other stakeholder in this process. We want to thank delegations for supporting us in this effort. The 27 EU Member States will not cease to advocate full, inclusive and meaningful participation of all stakeholders.

Distinguished Delegates,

For reasons I just stated, the 27 EU Member States would like to voice our dissatisfaction with the outcomes of this session. Unfortunately, our time, energy and resources have not been utilized efficiently. Some decisions or lack thereof have added to our uncertainty as to how this process will be conducted. Many of our questions have gone unanswered. We would like this process to succeed, but we are missing some key elements crucial for its success.

Therefore, if it was not for the fact that the 27 EU Member States want to exercise utmost flexibility and good faith in this process, we would have called this report for a vote. It is our hope, however, that together we can improve this process in the future and work together towards the best possible outcome in the spirit of cooperation and partnership, leaving no one behind.

To make ourselves clear I would like to request that our intervention from February 4, in which we asked multiple questions on the process, as well as this Explanation of Position be reflected in the report from this session.

I thank you.