

**Germany's General Statement for the Organizational Session of the
Intergovernmental Negotiating Committee on the United Nations
Framework Convention on International Tax Cooperation**

February 3, 2025

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

Dear Mrs. Chair, Excellencies, dear distinguished representatives,
esteemed colleagues,

Germany aligns itself fully with the statement delivered by Poland on behalf of the EU Member States. As a newly elected member of the Bureau, I wish to take this opportunity to sincerely express my profound gratitude for the trust and confidence placed in me by the Committee. I am deeply honored by this responsibility and stand ready to contribute with the utmost seriousness and dedication to the important work ahead.

The transition of this process into its next phase marks a next step, a step with the aim to contribute toward shaping a fairer, more inclusive and more effective global tax architecture. Germany firmly believes that an enhanced international tax system can play a vital role in fostering economic growth, resilience and mobilizing domestic resources in line with the United Nations Sustainable Development Goals.

Germany fully recognizes the complexities and differing perspectives surrounding this process. However, Germany remains hopeful that, through open and constructive dialogue, we can navigate these challenges together and forge common ground. In this spirit, Germany is committed to promoting an atmosphere of trust, inclusivity and collaboration, ensuring that all voices are heard and that our shared objectives remain at the heart of the negotiations.

Germany will strive to support a negotiation process that is transparent, effective and results-oriented, facilitating discussions in a way that strengthens multilateralism and upholds the principles of fairness and equity.

Looking ahead, Germany recognizes the importance of defining the next steps with clarity and precision. In this regard, and mindful of the ambitious timeframe before us, Germany recalls the need to further delineate the core content of the second early protocol. By doing so, we

can ensure a well-structured and meaningful dialogue that paves the way for tangible progress.

With great appreciation for the spirit of cooperation that has brought us to this point, Germany looks forward to engaging constructively with all Member States and stakeholders in the pursuit of a truly inclusive and equitable international tax framework.

Thank you.