
Organizational Session of the Intergovernmental
Negotiating Committee on

UN Framework Convention on International Tax Cooperation

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I . General Statements

Thank you, Chair for giving me the floor.

1. Introduction

I would like to extend my sincere appreciation to all member states and the Secretariat for their efforts in establishing the UN framework convention on international tax cooperation. I also congratulate O O O on assuming the role of Chair.

While we achieved significant progress last year with the establishment of the TOR, there is still a long way to go. The challenges before us demand continued commitment and collaboration. I am hopeful that this meeting will serve as a meaningful step toward shaping more coherent and widely accepted international tax norms.

Before we proceed, I would like to highlight three key points once again.

2. Coherence with Existing International Rules

First, concerning the coherence with existing rules, it is crucial to ensure that the framework convention aligns with established international standards. Since many UN member states already adhere to these norms, such alignment serves as a minimum standard to prevent unnecessary confusion in implementation.

3. Decision Making

Second, regarding decision making, the effectiveness and inclusiveness of the framework convention can be achieved through consensus-based decision making rather than simple majority voting. Given that the convention will examine various implementation measures, decisions should be based on broad consensus to ensure successful enforcement.

4. Early Protocols

Third, on early protocols, we should focus on tasks that can gain widespread agreement within the limited negotiation timeframe. In this context, to enhance efficiency, we need clear scope definition and sufficient analysis in advance, given the varying concepts and conditions across countries.

5. Closing

In closing, I appreciate the constructive contributions of all member states. While we have challenges ahead, I am confident that through continued dialogue and cooperation we can build more effective and inclusive international tax norms. Thank you.
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