

United States Mission to  
the United Nations

## Statement at the Session for the Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation

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AS DELIVERED

Thank you, Chair.

The United States takes this opportunity to state firmly and clearly that the goals of a future UN Framework Convention on International Tax Cooperation are inconsistent with U.S. priorities and represent unwelcome overreach. We do not plan to participate further in this organizational session, process, or negotiating United Nations Framework Convention on International Tax Cooperation text.

We reject the very nature of these discussions. The process that has been adopted will lead to a Convention that would unacceptably hamper nations' ability to enact tax policies that serve the interests of their citizens, businesses, and workers.

Further, within these discussions, we underscore our profound objection to the process thus far. We have repeatedly voted "no" to express our concerns with the direction and the evolution of the decision-making process away from consensus and have been met only with inflexibility.

Finally, we underscore that the United States intends to reject the outcomes of this Framework Convention process and oppose them. We welcome others to join us in opposition.

Thank you.

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