

UNITED NATIONS  **NATIONS UNIES**
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AFFAIRS

Opening Remarks
Organizational Session of the
Intergovernmental Negotiating Committee on the United Nations Framework
Convention on International Tax Cooperation

3 February 2025, 10:00 AM
Conference Room 1

Distinguished delegates,

Today marks a historic moment in the process of strengthening international tax cooperation and making it fully inclusive and more effective.

For the first time, we begin work on a United Nations Framework Convention on International Tax Cooperation.

Through resolution 79/235, the General Assembly has established this new committee with a clear mandate to develop this convention and two early protocols. The Committee is open to all Member States on an equal footing.

Let me briefly outline how we arrived here. In 2022, the General Assembly recognized the need to strengthen international tax cooperation at the United Nations. It launched intergovernmental discussions at United Nations on ways to strengthen the inclusiveness and effectiveness of international tax cooperation.

In 2023, the General Assembly decided to establish an Ad Hoc Committee. In 2024, the Ad Hoc Committee produced the terms of reference for our framework convention.

The General Assembly adopted these terms of reference. It then established this Intergovernmental Negotiating Committee to draft the United Nations Framework Convention on International Tax Cooperation.

The Committee's mandate is clear – to draft the Framework Convention and two early protocols.

The General Assembly also recognized the importance and benefit of developing a framework convention that would receive broad support. This recognition reinforces our foundation for building mutual trust. It will help Member States address the challenges ahead.

International tax rules must evolve with our changing world. They must be flexible and resilient.

They must adapt to new technologies and business models. Most importantly, they must serve all Member States.

International tax cooperation has become increasingly important and central to international economic relations and sustainable development progress. New global challenges have brought additional complexity and increased both costs and opportunities to build an inclusive, fair and effective international tax system that is supportive of global sustainable development goals.

The Framework Convention can contribute to the Sustainable Development Goals by ensuring that international tax rules reflect the needs, priorities, and capacities of all Member States and by supporting Member States in their efforts to mobilize domestic resources to invest in the SDGs.

During this organizational session, this Committee has specific tasks to complete: elect officers; discuss organizational matters, including decision-making rules of the committee, and decide on the subject of the second early protocol.

In this context, the Committee will also have to decide on modalities for the participation of stakeholders, such as international organizations, civil society and other relevant stakeholders, which are encouraged in the Committee's mandating resolution to participate in accordance with established practices.

I thank all Member States for your presence and engagement and look forward to a productive organizational session.

Thank you!
