

**The Chairman**

Intergovernmental Committee to draft a United Nations Framework Convention on International Tax Cooperation  
United Nations Headquarters,  
New York, USA

**The Co-lead**

Workstream I: Development of the draft text of the UN Framework Convention on International Tax Cooperation

**Re: Written inputs from Ghana on the Issues Note produced by Workstream I**

Ghana appreciates the contributions made by the Co-lead, the Secretariat and UN Member States in the development of the Note and wishes to support the submission by the African Group. We also make these additional submissions in our national capacity.

**Abstract**

As Ghana looks to mobilize domestic revenue and promote economic development, it underscores that international tax rules must support its development goals and that of other developing countries.

Ghana therefore reaffirms its full support for the call for an inclusive, fair, and effective UN framework convention on international tax cooperation and to the establishment of an international tax cooperation system that is fully inclusive and will deliver just and equitable outcomes to all

The Framework Convention should consequently provide a strong basis to develop protocols to support fair and equitable allocation of taxing rights in line with paragraph 7(c) of the ToR.

**General Comments**

1. Commitments: The commitments provided in paragraph 10 of the Terms of Reference should be expanded to cater for other pertinent subject areas. Taxation of income from natural resource extraction is one subject that should be considered as an additional commitment.
2. Prioritization: There is the need to also prioritize the development of the structural and governance elements of the Convention such as the Conference parties, the Secretariat and Subsidiary bodies owing to the critical importance of this aspect to any given framework convention and the need to have sufficient time to fully elaborate on them.

**Specific Comments**

1. **The Committee is invited to discuss the issue of effective prevention and resolution of tax disputes and, in particular, whether:**

**a) the commitments described in paragraph 9 effectively would address the concerns that have been expressed in the workstream with respect to effective prevention and resolution of tax disputes;**

*Response: the commitment should provide a flexible, scalable, and non-coercive capacity-sensitive framework for dispute prevention and resolution reflecting the diversity of abilities and legal traditions across member states without being prescriptive. Any specific concerns should be addressed in the protocol*

**b) the commitments described in paragraph 9 would provide sufficient support for the early protocol being developed in Workstream III;**

*Response: The description should stress the need for international tax cooperation and rules for dispute prevention and resolution and not the strengthening of domestic systems.*

**c) there are additional concerns regarding effective prevention and resolution of tax disputes that should be addressed in that article of the Framework Convention**

*Response: A broad statement that is neither descriptive nor prescriptive should be adequate.*

**2. The Committee is invited to discuss the issue of fair allocation of taxing rights and, in particular, whether:**

**a) the elements included in paragraph 14 provide a useful outline of a commitment on this topic;**

*Response: We do not support any effort to limit the concept of “fairness” or any other term to a fixed menu within the commitment section of the Convention. The effort should be focused on drafting a commitment language that captures the essence of paragraph 7(c) and 10(b) of the ToR. The Convention should retain the flexibility to address new or evolving issues over time; therefore, the meaning of terms used thereof should be shaped by the content and context of any given substantive tax rules when elaborated in the early or future protocols.*

**b) there are additional concerns regarding the fair allocation of taxing rights that should be addressed in that article of the Framework Convention.**

*Response: the rendition in paragraph 7(c) of the ToR fully addresses this issue.*

**3. The Committee is invited to discuss the issue of international tax cooperation approaches that contribute to sustainable development and, in particular, whether there are additional aspects of international tax cooperation approaches that contribute to sustainable development that should be addressed in additional paragraphs of that article of the Framework Convention.**

*Response: The proposal is broad enough to provide a basis for future protocols when the need arises*

Ghana once again appreciates all the efforts that have gone into the development of this Issues Note and restates its full commitment and cooperation across all three Workstreams in helping to craft a Convention that is fair, balanced, and transformative.