

**Portuguese delegation written comments on the 27th June Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation (INC) Workstream III Co-Leads' Draft Issues Note**

**Abstract:** This document contains the evaluation of some elements of the INC Workstream III Co-Leads Draft Issues Note, as well as some drafting suggestions, which the Portuguese delegation to the INC believe may enhance the final version of the Issues Note, in a view to better foster discussions and decisions during the first and second INC plenary sessions in August 2025. The PRT position on the issues that are singled out in the Draft Issues Note to be discussed by Member States during the first and second INC plenary sessions will be presented in due time, during that sessions.

## In respect of § 7

We suggest the following amendment:

«(...). ~~The final~~ resolution of a cross-border tax dispute through domestic courts may take years, and there is no guarantee that a court decision will be accepted by any other countries implicated in that cross-border tax dispute ~~whose tax revenues are at stake~~, (...)»