

Switzerland

Comments on the Co-Leads' issue note for workstream III

to the

Intergovernmental Negotiating Committee on the UN Framework Convention on International Tax Cooperation

Bern, 21 July 2025

Abstract

The issue note elaborated by the Co-Leads of workstream III provides a good starting point to inform the upcoming sessions of the Intergovernmental Negotiating Committee. The Swiss delegation proposes only minor additions. For workstream III, it is suggested to give priority to issues with more potential for effective output in a protocol over other issues mentioned in the note.

Comments

The Swiss delegation thanks the workstream's Co-Leads, bureau members of the Intergovernmental Negotiating Committee and all other delegations for having taken part in the past intensive discussions.

The issue note for workstream III contains the relevant aspects to inform the discussion of the Intergovernmental Negotiating Committee, and it asks the right questions to produce guidance for further work. It is a good base for productive negotiations in the upcoming sessions of the Intergovernmental Negotiating Committee.

However, we would like to highlight that many aspects mentioned as cross-cutting challenges or in the context of the prevention of disputes concern problems to be addressed by capacity building and domestic law of the countries facing the issues (e.g. unclear laws, absence of rules, lack of know-how or comparable data for the application of existing legislation, development of APA programs, etc.). While we recognize that these are undoubtedly pressing issues and a dispute prevented serves the involved parties more than a resolved dispute, we propose to the Intergovernmental Negotiating Committee to focus in its upcoming sessions on issues of dispute resolution. The issues provided by the note in respect of dispute resolution seem to have more potential to lead to solutions suitable for an early protocol as mandated by the terms of reference and the General Assembly resolution A/RES/79/235.