

# UN Framework Convention on International Tax Cooperation

## Intergovernmental Negotiating Committee – Workstream I

Comments from Australia – December 5, 2025

- Australia welcomes the opportunity to provide comments on the draft Framework Convention shared on 24 October 2025 and provide our thanks to the Secretariat and the Co-Lead for their ongoing work.
- First, Australia reaffirms that the commitments in the draft Framework Convention should remain high-level and non-prescriptive. This approach will help to secure the broadest possible support among Member States.
- Second, Australia underscores the importance of high-quality and comprehensive economic analysis to support negotiations across all three workstreams. Such analysis should draw on the expertise of relevant international organisations to ensure that the draft commitments are grounded in sound data and reflect practical realities. This evidence-based approach will enhance confidence in the commitments and help build support for the broadest possible implementation of the Framework Convention.
- Relatedly, Australia encourages further clarification on how the Framework Convention's commitments will interact with existing multilateral and bilateral arrangements, including those developed under the OECD. Clear articulation of these linkages is essential to avoid unnecessary duplication and ensure coherence across the international tax architecture.
- Australia remains committed to constructive engagement for the development of the Framework Convention. We look forward to future drafts and discussions of the Framework Convention.