



Brussels, 27 September 2024  
(OR. en)

13895/24

LIMITE

FISC 182  
ECOFIN 1069  
ONU 106

**NOTE**

---

From: General Secretariat of the Council  
To: Delegations

---

Subject: Promotion of international cooperation on tax matters:  
Position of the European Union and its Member States for the 79<sup>th</sup> session  
of the UN General Assembly

---

**Promotion of international cooperation on tax matters:**

**Position of the European Union and its Member States for the 79<sup>th</sup> session of the  
UN General Assembly**

1. The European Union and its Member States reiterate their sincere engagement to the objectives of inclusive, effective, and fair international tax cooperation and affirm their commitment to facilitate an inclusive, efficient and effective process at the UN level. Our overarching aim is to promote the stability, certainty and coherence of the international tax architecture.
2. We regret that the Terms of Reference do not reflect our key points of concern, namely as regards the need for:
  - consensus-based decision-making in order to ensure the inclusivity and effectiveness of a Framework Convention and its protocols,
  - commitments in the Convention to remain of a high level nature,
  - further analysis and consideration about the possible substantive areas for early and future protocols,
  - inclusion of taxpayers' rights and safeguards.

3. Moreover, the Terms of Reference do not adequately reflect the principle of complementarity of the Committee's work with the existing and ongoing work on international tax cooperation being carried out in other fora. This is essential for the Framework Convention and its protocols to gain broad participation and coverage and function effectively and sustainably over time.
4. We believe that the process launched by Resolution 78/230 needs to achieve transparency and common understanding necessary for open and effective negotiations in view of achieving consensus and the broadest possible implementation of the Framework Convention.
5. With the objective of achieving a universally accepted result, promoting effectiveness and safeguarding the stability of the international tax architecture, we strongly advocate in favour of a consensus-based decision-making process in respect of the negotiation and adoption of the text of the future Framework Convention and its protocols.
6. While reiterating views expressed by the European Union and its Member States in relation to the Terms of Reference at the Ad Hoc Committee<sup>1</sup>, we emphasize the importance for every United Nations Member State to engage constructively in the development of the Framework Convention and its protocols.
7. It is essential that the Intergovernmental Negotiating Committee has clear terms of reference outlining the transparent and inclusive procedures to be followed. For the EU and its Member States, it is important that, in its upcoming Resolution, the General Assembly requires the Committee to apply decision-making rules based on consensus. The Committee should, in any case, consider, adopting consensus-based decision-making rules as well as provisions on the modalities of work, conduct of business, and the election of officers, if not included in the upcoming Resolution.
8. For the Framework Convention and its protocols to be successful, with the broadest participation, coverage and implementation possible at the global level, more needs to be done to ensure a fair balance of interests of all parties.

---

<sup>1</sup> The EU Member States abstained from the vote on the draft Terms of Reference at the Ad Hoc Committee on 16 August 2024.