



REPUBLIC OF POLAND

PERMANENT MISSION TO THE UNITED NATIONS

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**Ad Hoc Committee to Draft Terms of Reference for
a United Nations Framework Convention on International
Tax Cooperation**

Second session

General statements

**Statement by Ms. Dorota Wiszniewska,
Minister Counsellor,
Permanent Representation of the Republic of Poland
to the European Union**

New York, 29 July 2024

Distinguished Chair,
Distinguished Delegates,
Ladies and Gentlemen,

Poland aligns itself with the statements delivered by the European Union and Hungary on behalf of the 27 EU MS.

In addition, in its national capacity, Poland would like to reaffirm its support and dedication to fostering fair, inclusive, and efficient international tax cooperation and reiterate some of the aspects for the forthcoming discussions on the draft Terms of Reference for the prospective United Nations Framework Convention on International Tax Cooperation that will be pivotal to achieving universally accepted result, promote effectiveness, and safeguard the stability of the international tax architecture.

First, consensus based decision making process. Poland underlines the importance of a consensus-based decision making process. Consensus should be required in the negotiations and adoption of the Framework Convention and its protocols as well as for the work of the Ad Hoc Committee.

Second, early protocols. Poland expresses concerns about the reference to simultaneous development of early protocols in the terms of reference and reiterates that no early protocol should be discussed until the Framework Convention negotiations are concluded. Once concluded, a limited number of early protocols could be developed within a reasonable timeframe, focusing on areas with broad consensus and avoiding controversial topics. The principal decisions on developing protocols, including their substance, number, and timing should be evidence based.

Third, complementary process. It is critical to ensure discussions and associated work are complementary and coordinated with ongoing work at other international tax fora to avoid inconsistencies or creating new issues or mismatches. The intergovernmental negotiating committee should consider potential synergies and leverage existing tools, strengths, expertise, and complementarities of multiple institutions and processes involved in tax cooperation. Poland advocates including commitments towards domestic

resource mobilization, capacity building and fostering tax compliance in the terms of reference.

The terms of reference for this Framework Convention are crucial to clarify and determine future work, including high-level commitments and procedural rules. They should reflect that they don't prejudge the outcomes of the negotiating committee.

By taking into account these considerations, we enhance the prospects of achieving our common objectives.

To conclude, Poland hopes the Ad Hoc Committee will strive to find common ground and foster mutual understanding among parties involved. We need to work in a dedicated timeframe to reach a consensual solution.

I thank you.