

## INDIA GENERAL STATEMENT AT THE 2ND SUBSTANTIVE SESSION OF THE UN AHC-TAX

1. Drafting the terms of reference for a United Nations framework convention on international tax cooperation is a historic opportunity for all UN Member States and other key stakeholders, to define the broad contours of international tax cooperation that would help us navigate the tax challenges of the 21st century global economy.
2. As we have seen over the past two sessions, and in the written submissions from Member States, there are differing views on some topics in the Terms of Reference. We don't see these differences as divergence, but rather different paths to arrive at the same goal of establishing an international tax system that is inclusive, effective and fair. We suggest choosing a path that will lead to our desired objective within a timeframe and in a manner that is acceptable to most nations.
3. By its essential nature, "inclusiveness" in international tax cooperation is about ensuring that diverse voices are heard, and views expressed through those voices are incorporated, not just in negotiating solutions to our problems, but in setting the agenda for discussions. "Effectiveness", on the other hand, is about developing solutions to some of the most complex tax problems of our times, which are robust yet easy to implement and comply with, enhancing certainty for taxpayers, while ensuring sustainable and meaningful revenue mobilization by governments.
4. We believe that during our discussions in this session, we must be guided, first and foremost, by the UN Resolutions that have brought us here – namely Resolution 77/244 and 78/230 – which call upon Member States to "*promote inclusive and effective international tax cooperation at the United Nations*".
5. Achieving the overarching objective of these Resolutions would require active and constructive engagement of all Member States. We assure the Chair and all Member States of India's full support to this process. We are confident that differences, if any, can be reconciled through an appreciation of our respective positions, and by continuing to move forward in our discussions in a spirit of cooperation. This is only the first, though very significant step, towards ushering in a new era in international tax cooperation. It is neither essential nor practicable to seek perfect solutions on all areas of disagreement at this stage, especially on procedural matters. We will have other opportunities to address those issues and should remain cognizant of that during our discussions in this session.
6. Finally, we would reiterate that the outcome of this second and last substantive session should reflect our shared commitment to foster fully inclusive, and effective international tax cooperation, respecting broadly the needs, capacities, and priorities of Member States at different points on the development spectrum. We must make all possible efforts to ensure its success.