

Second Session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, 29.7.2024, Austrian delegate

General Statement Austria (29.7.2024)

Thank you chair!

We would like to align ourselves with the intervention by the European Union and of the Hungarian presidency on behalf of the EU Member States. In addition, in our national capacity we would like to highlight some of the aspects already mentioned.

First, we would like to thank the Chair and the Bureau for their efforts in preparing the draft terms of reference for the second session of the Ad Hoc Committee. We believe that the draft ToR provide a good basis for our upcoming discussions and negotiations. Austria remains engaged in a sincere and constructive manner with the goal of finding compromise on the final wording of the ToR.

To get there, we believe that it is very important for all delegates to be mindful of the fact that all of us have limited resources for negotiations in international tax matters – something that was also indicated in many of the written inputs. We should therefore focus on realistic goals that can actually be achieved, so that a future framework convention can become the success that many here would like it to be. While we can see the merits of the United Nations as a forum for international tax cooperation, it remains to be seen whether the process at the UN can really live up to the expectations in terms of both true inclusiveness and effectiveness.

While we have prepared more detailed comments on the different items that will be open for discussion over the next couple of days, there is one issue that I would like to put forward before we go into more detail on the different items: Overall, the terms of reference can be seen as a recommendation for a future negotiating committee and as such they should not prejudge the outcomes of the negotiating committee. This should be reflected throughout the entire drafting of the ToR.

We look forward to fruitful discussions over the next couple of weeks and hope that the discussions will be in the spirit of compromise and of building bridges rather than focussing on the differences between us.