



**STATEMENT BY THE REPRESENTATIVE OF THE KINGDOM OF
LESOTHO (Mr. Setsoto Ranthocha)**

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

New York

29 July 2024

Mr. Chair

Distinguished Delegates

- 1) This statement is aligned to the one delivered on behalf of the African States by Burundi. The Kingdom of Lesotho first wishes to commend the Bureau and all the UN organs for the dedication and hard work that led to the production of the zero draft which was quickly followed by the revised draft which from today will be the basis for our discussions for the next few weeks. We have noted the changes that have since occurred in the Bureau and we hope and pray that those changes are only meant to enhance its effectiveness and efficiency, and **not** for any other untoward reasons against the entire process.

- 2) Overall, Lesotho is largely satisfied with the current draft TORs, and we feel that our views have largely been taken on board. We can already feel and touch the inclusiveness and collaboration that we so dearly embrace.

- 3) As a country, we used the time between the first session and the start of this second session to critically; introspect, interrogate issues and collaborate more with our peers. We can therefore promise that our participation and interventions in this second session will be more informed, robust, and importantly open-minded.

- 4) Lesotho believes that the future of international tax collaboration lies in this very session and what is to come out of it. We are therefore hopeful that

the momentum already built will not be lost. We can only achieve synergies by collaborating more.

5) Once again, the Kingdom is grateful to be participating in this important initiative and we look forward to more fruitful deliberations.

I thank you!