

**AD-HOC COMMITTEE – FRAMEWORK CONVENTION ON TAX
COOPERATION**

STATEMENT BY ISRAEL

August 16, 2024

As delivered by: Emil Ben Naftaly, Counsellor, Economic and Social Affairs

Thank you, Mr. Chair,

I would like to express our gratitude for your leadership and efforts in guiding this process. We acknowledge the hard work that has been invested in striving towards a consensus on the terms of reference.

However, regretfully, my delegation found it necessary to vote “no” on this draft. Our decision arises from several substantial concerns that we believe have not been adequately addressed in a balanced manner within the current Terms of Reference.

Our specific concerns include the need for greater flexibility in the prescriptive nature of certain principles, commitments, and protocol decisions within the Terms of Reference. Moreover, we find the current articulation of the principle of optionality insufficiently clear in relation to the protocols.

Furthermore, adequate time must be allocated for thorough scoping and analysis before any decisions on protocol development are made.

Chair, we urge that the negotiation process exhaust all avenues to achieve consensus, with explicit and inclusive mechanisms for decision-making in the event consensus proves evasive. We also underscore the importance of broad-based support for the Framework Convention, which is crucial for maximizing participation and implementation by all parties. Additionally, we emphasize the necessity of recognizing existing tax work outside the UN System, to leverage existing tools, expertise, and complementarities, ensuring a truly coherent tax system.

Lastly, we would like to emphasize our strong desire to work jointly towards a future where all voices are heard and where every stakeholder is brought to the table. It is our firm belief that only through the broadest support of all members will we be able to achieve a meaningful tool to address the needs of the global community. Thank you.