



ToRs - Convention-cadre de l'ONU sur la coopération fiscale intern.

EoV de la Suisse

New York, le 16 août 2024

Mr Chair,
Distinguished delegates,

Switzerland supports strengthening the inclusiveness and effectiveness of international tax cooperation. We are engaging in the present discussions at the UN openly and with the hope that a consensus will emerge on actions and initiatives that are based on a sound analysis of the gaps that may exist in international tax cooperation with focus on issues that cannot effectively be addressed at a jurisdictional level.

Switzerland believes that achieving the broadest possible consensus on the text of the framework convention is crucial for its adoption and implementation. Parties will not commit to a convention unless they believe it represents a fair balance of interests. We note that such key concern on the decision making process that was discussed at length during the different sessions of this ad hoc committee is not reflected in our Terms of Reference today, as the amendment proposing such language was rejected.

It is also in our view essential that the framework convention process take into consideration work of other relevant forums, potential synergies and the existing tools, strengths, expertise and complementarities available in the multiple institutions involved in tax cooperation at the international, regional and local levels, as stated in resolution 78/230. In this context, priority should be given to issues that are less controversial and are more likely to achieve consensus. like capacity building and domestic resource mobilization.

Switzerland supported the amendments related to the concerns above, and can only abstain on the whole text, as we believe that even though some progress was made on certain issues, these Terms of Reference are not balanced. In absence of a decision process on the basis of broad consensus and complementarity with work in other fora, there is a high risk that the outcome of this process will be a fragmented international tax architecture that would be detrimental to developing and developed countries alike. In such a situation, neither inclusiveness nor effectiveness would be achieved.

Thank you Mr. Chair.