

Explanation of Position on behalf of the EU and its Member States
77th Session of the United Nations General Assembly
Second Committee Agenda Item 16
Promotion of Inclusive and Effective International Tax cooperation at the United Nations
23 November 2022

Ms. Chair, I have the honour to speak on behalf of the European Union and its Member States.

The Candidate Countries Türkiye, Montenegro*, Albania*, Ukraine and the Republic of Moldova, and the potential candidate country Bosnia and Herzegovina* align themselves with this statement.

The European Union and its Member States would like to mention the following aspects regarding Resolution [A/C.2/77/L.11/Rev](#) entitled “Promotion of Inclusive and Effective International Tax Cooperation at the United Nations”.

The European Union and its Member States agree on the timeliness and importance of strengthening international tax cooperation in an effective and inclusive manner. The basis for this are successful current initiatives, which also can be further developed in order to widen their ambition.

The OECD/G20 inclusive framework on BEPS is already gathering 141 jurisdictions committed to deliver a multilateral solution to address the tax challenges that all countries, should they be small or large economies, developed or developing countries, have to face in a globalized environment. Creating a new parallel track of discussions is not the right answer to the objective of strengthening cooperation and would jeopardize this common objective. We should rather aim at operationalizing the landmark agreement reached in October 2021 under the OECD inclusive framework that will bring concrete short-term benefits for all economies, in addition to more stability. Recognizing diversity, we should encourage the OECD/G20 to continue, and moreover to increase, its efforts on capacity building, in cooperation with other multilateral or regional organization, such as the African Tax Administration Forum, in order to provide for a 2 pillar implementation framework which is beneficial for all.

Therefore, we also use this opportunity to call upon Members to support the work of the Organisation for Economic Co-operation and Development/Group of 20 Inclusive Framework on Base Erosion and Profit Shifting with its 141 members on the Two-Pillar solution to address our common tax challenges, including those arising from the digitalization of the economy.

We also encourage Members to implement the Standard for Automatic Exchange of Financial Account Information in Tax Matters under a common reporting standard developed by the Organisation for Economic Co-operation and Development, and to support the Global Forum on Transparency and Exchange of Information for Tax Purposes with its 165 members.

Bringing these initiatives to good outcome would represent a significant multilateral achievement for all Members and stronger tax cooperation, while avoiding at the same time to duplicate already existing processes. We are looking forward to continuing our intense cooperation in this regard.

The OP2 of this UNGA resolution would create some unnecessary parallel work on the very same issues and would undermine the OECD/G20 inclusive framework on BEPS. The BEPS framework is more than ever needed to deliver on the agreement reached at the inclusive framework level, within this timeframe, and to focus on achieving a fair, sustainable solution, which would be consensual for everybody.

Thank you.