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

*29 July – 16 August 2024*

Statement Switzerland

Monday, 29 July 2024, 10am  
UNHQ, New York

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Chairman,

Distinguished delegates,

Thank you for the opportunity to share a few of our thoughts with you. At first, Switzerland expresses its gratitude to the members of the bureau for the continued efforts in finding solutions that are shared by the largest number of countries and other stakeholders from civil society. We have witnessed progress of the draft terms of reference in that respect since its first circulation.

Nevertheless, we would like to repeat some basic lines of thought that offer in our view potential for improvement of the terms of reference to the benefit of all interested parties:

The first is the need for consensual decision making in a clearly defined procedural setting. The second is a commitment to take into account delivered results and ongoing work of other bodies for the international cooperation in tax matters. These principles should be incorporated in the terms of reference. We see no alternative if the goal is to create an

instrument for the international cooperation in tax matters, that is effective or inclusive.

Regarding the upcoming work, we propose to lower our ambitions. We understand that many of the discussed problems are pressing issues for many countries that need solutions urgently. However, we would like to recall that these matters are also complex. While high-level political agreement may rapidly be achieved, the elaboration of a technically sound solution needs time according to our experience. It also needs a systematic approach that starts with analysis and identification of the problem followed by the evaluation of different possible solutions. In order to guarantee such an approach, we urge to prioritize the finalization of the framework convention as the institutional basis for further work. We fear that a discussion of matters to be addressed in early or additional protocols without a clear procedural framework risks to result in chaos and frustration among many. We, nevertheless, would like to highlight that we took note of and also welcome in this respect that the list of issues to be addressed in early protocols is put in brackets and open for discussion. We see the spirit of compromise in that development and hope to build on it further.

We thank you and we look forward to hold productive discussions with all of you.