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Macroeconomic policy questions: promotion of inclusive and effective international cooperation on tax matters at the United Nations

Report of the Second Committee*

Rapporteur: Ms. Stefany **Romero Veiga** (Uruguay)

I. Introduction

1. The Second Committee held a substantive debate on agenda item 16 (see [A/79/435](#), para. 2). An account of the Committee's consideration of the sub-item is contained in the relevant summary records.¹

II. Consideration of draft resolution [A/C.2/79/L.8/Rev.1](#)

2. At the 26th meeting, on 27 November 2024, the representative of Nigeria, on behalf of the States Members of the United Nations that are members of the Group of African States, introduced a revised draft resolution entitled "Promotion of inclusive and effective international tax cooperation at the United Nations" ([A/C.2/79/L.8/Rev.1](#)). Subsequently, the Dominican Republic and Thailand joined in sponsoring the revised draft resolution.

3. At the same meeting, Antigua and Barbuda, the Bahamas, Barbados, Guyana, Haiti, Jamaica, Kiribati, Saint Kitts and Nevis and Trinidad and Tobago joined in sponsoring the revised draft resolution.

4. Also at the same meeting, the Committee was informed of the programme budget implications of draft resolution [A/C.2/79/L.8/Rev.1](#), contained in document [A/C.2/79/L.58](#).

* The report of the Committee on this item is being issued in seven parts, under the symbols [A/79/435](#), [A/79/435/Add.1](#), [A/79/435/Add.2](#), [A/79/435/Add.3](#), [A/79/435/Add.4](#), [A/79/435/Add.5](#) and [A/79/435/Add.6](#).

¹ See [A/C.2/79/SR.8](#), [A/C.2/79/SR.9](#) and [A/C.2/79/SR.26](#).



5. Also at the 26th meeting, a clarification on operative paragraph 6 of draft resolution [A/C.2/79/L.8/Rev.1](#) was sought by the representative of Hungary (on behalf of the European Union), to which the representative of Nigeria responded.
6. At the same meeting, a statement before the votes on operative paragraphs 2 and 5 was made by the representative of Nigeria (on behalf of the Group of African States).
7. Also at the same meeting, a statement in explanation of vote before the votes on operative paragraphs 2 and 5 was made by the representative of Hungary (on behalf of the European Union).
8. Also at the 26th meeting, the Committee decided to retain operative paragraph 2 of draft resolution [A/C.2/79/L.8/Rev.1](#) by a recorded vote of 119 to 48, with 5 abstentions. The voting was as follows:²

In favour:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Congo, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, South Africa, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uruguay, Uzbekistan, Viet Nam, Yemen, Zambia and Zimbabwe.

Against:

Albania, Andorra, Argentina, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, North Macedonia, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine, United Kingdom of Great Britain and Northern Ireland and United States of America.

Abstaining:

Iceland, Mexico, Norway, Türkiye and United Arab Emirates.

9. At the same meeting, the Committee decide to retain operative paragraph 5 of draft resolution [A/C.2/79/L.8/Rev.1](#) by a recorded vote of 121 to 47, with 5 abstentions. The voting was as follows:³

² The delegation of the Plurinational State of Bolivia subsequently indicated that they had intended to vote in favour.

³ The delegation of the Plurinational State of Bolivia subsequently indicated that they had intended to vote in favour.

In favour:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Congo, Costa Rica, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea, Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Norway, Oman, Pakistan, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Thailand, Timor-Leste, Togo, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uruguay, Uzbekistan, Viet Nam, Yemen, Zambia and Zimbabwe.

Against:

Albania, Andorra, Argentina, Australia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Ireland, Israel, Italy, Japan, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), New Zealand, North Macedonia, Poland, Portugal, Republic of Korea, Republic of Moldova, Romania, San Marino, Slovakia, Slovenia, Spain, Sweden, Switzerland, Ukraine and United States of America.

Abstaining:

Iceland, Mexico, Türkiye, United Arab Emirates and United Kingdom of Great Britain and Northern Ireland.

10. Also at the same meeting, a statement in explanation of vote after the vote on operative paragraph 5 was made by the representative of the United Kingdom of Great Britain and Northern Ireland.

11. Also at the 26th meeting, a statement before the vote on draft resolution [A/C.2/79/L.8/Rev.1](#) as a whole was made by the representative of Nigeria (on behalf of the Group of African States).

12. At the same meeting, a statement in explanation of vote before the vote on draft resolution [A/C.2/79/L.8/Rev.1](#) as a whole was made by the representative of the United States of America.

13. Also at the same meeting, the Committee adopted draft resolution [A/C.2/79/L.8/Rev.1](#) by a recorded vote of 125 to 9, with 46 abstentions (see para. 16). The voting was as follows:

In favour:

Algeria, Angola, Antigua and Barbuda, Azerbaijan, Bahamas, Bahrain, Bangladesh, Barbados, Belarus, Belize, Benin, Bhutan, Bolivia (Plurinational State of), Botswana, Brazil, Brunei Darussalam, Burkina Faso, Burundi, Cabo Verde, Cambodia, Cameroon, Central African Republic, Chad, Chile, China, Colombia, Congo, Côte d'Ivoire, Cuba, Democratic People's Republic of Korea,

Democratic Republic of the Congo, Djibouti, Dominican Republic, Ecuador, Egypt, El Salvador, Equatorial Guinea, Eritrea, Eswatini, Ethiopia, Fiji, Gabon, Gambia, Ghana, Grenada, Guatemala, Guinea, Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran (Islamic Republic of), Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Kuwait, Kyrgyzstan, Lao People's Democratic Republic, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malaysia, Maldives, Mali, Mauritania, Mauritius, Mexico, Micronesia (Federated States of), Mongolia, Morocco, Mozambique, Myanmar, Namibia, Nepal, Nicaragua, Niger, Nigeria, Oman, Pakistan, Palau, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Qatar, Russian Federation, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, Senegal, Seychelles, Sierra Leone, Singapore, Solomon Islands, Somalia, South Africa, Sri Lanka, Sudan, Suriname, Syrian Arab Republic, Thailand, Timor-Leste, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Uganda, United Republic of Tanzania, Uruguay, Uzbekistan, Viet Nam, Yemen, Zambia and Zimbabwe.

Against:

Argentina, Australia, Canada, Israel, Japan, New Zealand, Republic of Korea, United Kingdom of Great Britain and Northern Ireland and United States of America.

Abstaining:

Albania, Andorra, Armenia, Austria, Belgium, Bosnia and Herzegovina, Bulgaria, Costa Rica, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France, Georgia, Germany, Greece, Hungary, Iceland, Ireland, Italy, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Monaco, Montenegro, Netherlands (Kingdom of the), North Macedonia, Norway, Poland, Portugal, Republic of Moldova, Romania, San Marino, Serbia, Slovakia, Slovenia, Spain, Sweden, Switzerland, Türkiye, Ukraine and United Arab Emirates.

14. Also at the 26th meeting, statements in explanation of vote after the vote were made by the representatives of Hungary (also on behalf of the European Union), Switzerland, Singapore, the United Kingdom of Great Britain and Northern Ireland, the United States of America, Norway, Liechtenstein, Colombia, New Zealand (also on behalf of Australia and Canada), Japan, Republic of Korea, Israel and Türkiye.

15. At the same meeting, statements after the vote were made by the representatives of Nigeria (also on behalf of the African Group), the Bahamas and the United Republic of Tanzania.

III. Recommendation of the Second Committee

16. The Second Committee recommends to the General Assembly the adoption of the following draft resolution:

Promotion of inclusive and effective international tax cooperation at the United Nations

The General Assembly,

Guided by the purposes and principles enshrined in the Charter of the United Nations,

Reaffirming its resolution [69/313](#) of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,

Reaffirming also its resolution [70/1](#) of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”,

Recalling its resolutions [77/244](#) of 30 December 2022 and [78/230](#) of 22 December 2023 on the promotion of inclusive and effective international tax cooperation at the United Nations,

Looking forward to the convening of the Fourth International Conference on Financing for Development, from 30 June to 3 July 2025, in Seville, Spain,

Recognizing the importance and benefit of developing a United Nations Framework Convention on International Tax Cooperation that would receive broad support,

1. *Takes note* of the report on the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation,¹ and welcomes the completion by the Ad Hoc Committee of its work;

2. *Decides* to adopt the terms of reference for a United Nations Framework Convention on International Tax Cooperation as contained in annex I to the report on the second session of the Ad Hoc Committee;²

3. *Also decides* to establish a Member State-led, open-ended intergovernmental negotiating committee for the purpose of drafting the United Nations Framework Convention on International Tax Cooperation and two early protocols simultaneously in accordance with the terms of reference;

4. *Further decides* that the intergovernmental negotiating committee shall meet in 2025, 2026 and 2027 for at least three substantive sessions per year, in New York and at other United Nations locations, including Nairobi, of a duration of no more than 10 working days per session, and may convene additional sessions as necessary;

5. *Decides* that the intergovernmental negotiating committee shall convene an organizational session in New York from 3 to 6 February 2025 to address and conclude organizational matters, including decision-making rules of the committee, and decide on the subject of the second early protocol, which shall be drawn from the list of specific priority areas set out in the terms of reference;³

¹ [A/79/333](#).

² *Ibid.*, annex I.

³ *Ibid.*, para. 16.

6. *Also decides* that the Bureau of the intergovernmental negotiating committee shall consist of a Chair, 18 Vice-Chairs and a Rapporteur, elected on the basis of equitable geographical representation and taking into account gender balance;

7. *Stresses* that Member States should be fully engaged in the negotiation of the framework convention and endeavour to ensure continuity in their representation;

8. *Invites* the Chair of the intergovernmental negotiating committee, in consultation with the Bureau, to consider convening informal consultations between sessions, as required, in the most efficient and effective manner;

9. *Recognizes* that, throughout its work, the intergovernmental negotiating committee should take into consideration the 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;

10. *Encourages* international organizations, civil society and other relevant stakeholders to contribute to the work of the intergovernmental negotiating committee in accordance with established practices;

11. *Requests* the intergovernmental negotiating committee to complete its work and submit the final text of the framework convention and of the two early protocols to the General Assembly for its consideration in the first quarter of its eighty-second session;

12. *Requests* the Secretary-General to provide the intergovernmental negotiating committee with the necessary facilities and resources, including a technical secretariat from the Department for General Assembly and Conference Management and a substantive secretariat from the Department of Economic and Social Affairs of the Secretariat, to support its work;

13. *Encourages* Member States and other relevant stakeholders in a position to do so to assist in ensuring the full and effective participation of developing countries, including in particular the least developed countries, in the negotiation of the framework convention, including by covering travel and local expenses and through capacity-building;

14. *Decides* to include in the provisional agenda of its eightieth session, under the item entitled "Macroeconomic policy questions", the sub-item entitled "Promotion of inclusive and effective international tax cooperation at the United Nations".