Seventy-eighth session  
Second Committee  
Agenda items 16 (h) and 134  

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

Proposed programme budget for 2024  

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

Programme budget implications of draft resolution A/C.2/78/L.18/Rev.1  

Statement submitted by the Secretary-General in accordance with rule 153 of the rules of procedure of the General Assembly  

I. Mandate contained in the draft resolution  

1. Under the terms of operative paragraphs 3 to 8 of draft resolution A/C.2/78/L.18/Rev.1, the General Assembly would:  

   (a) Decide to establish a Member State-led, open-ended ad hoc intergovernmental committee for the purpose of drafting terms of reference for a United Nations framework convention on international tax cooperation;  

   (b) Also decide that the ad hoc intergovernmental committee shall convene in New York for up to 15 working days at a time, within available time frames, and with the contribution of international organizations and civil society, in accordance with established practice, and shall hold its organizational session as soon as possible with a view to finalizing the work of the committee by August 2024;  

   (c) Further decide that the bureau of the ad hoc intergovernmental committee shall be made up of not more than 20 members, consisting of a chair, vice-chairs and a rapporteur, elected based on balanced geographic representation and taking into account gender balance, with each of the five regional groups equally represented;  

   (d) Request the ad hoc intergovernmental committee, in elaborating the draft terms of reference for a framework convention, to:
(i) Take into account the needs, priorities and capacities of all countries, in particular developing countries;

(ii) Take a holistic, sustainable development perspective that considers interactions with other important economic, social and environmental policy areas;

(iii) Consider the need for sufficient flexibility and resilience in the international tax system to ensure equitable results as technology and business models and the international tax cooperation landscapes evolve;

(iv) 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;

(v) Consider simultaneously developing early protocols, while elaborating the framework convention, on specific priority issues, such as measures against tax-related illicit financial flows and the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy;

(e) Request the Secretary-General to allocate the necessary resources to support the work of the ad hoc intergovernmental committee;

(f) Request the ad hoc intergovernmental committee to submit a report to the General Assembly at its seventy-ninth session, containing the draft terms of reference for a United Nations framework convention.

II. Relationship between the mandate contained in the draft resolution and the proposed programme budget for 2024

2. The mandate contained in draft resolution A/C.2/78/L.18/Rev.1 requires additional deliverables and activities under the following programme plans of the proposed programme budget for 2024:

   (a) Programme 1, General Assembly and Economic and Social Council affairs and conference management (A/78/6 (Sect. 2));

   (b) Programme 7, Economic and social affairs (A/78/6 (Sect. 9)).

III. Deliverables and activities required to implement the mandate contained in the draft resolution

3. Pursuant to the mandate contained in the draft resolution, it is envisaged that the Secretariat would need to provide support to the open-ended ad hoc intergovernmental committee.

4. For the Department for General Assembly and Conference Management, the implementation of the mandate would require the following services, which would constitute an addition to the workload of the Department in 2024:

   (a) Interpretation in the six official languages, in New York:

      (i) Organizational session (10 meetings over five days);

      (ii) Two committee sessions (30 meetings over 15 days);

   (b) Documentation services: translation into the six official languages:
(i) Four pre-session documents, with a total word count of 36,200 words;

(ii) Three post-session documents, with a total word count of 32,100 words.

5. In accordance with established practice, the dates of the meetings would be determined in consultation with the Department for General Assembly and Conference Management. Details of the document requirements are provided in the annex to the present report.

6. For the Department of Economic and Social Affairs, the implementation of the mandate would require additional work in 2024 in order to provide substantive support to the intergovernmental committee as follows:

(a) General temporary assistance for 4 positions (1 P-5, 1 P-4, 1 P-3 and 1 General Service (Other level)) for 12 months each:

(i) Senior Economic Affairs Officer (P-5): plan and direct the programme of substantive and organizational work in support of the committee’s work in promotion of inclusive and effective international tax cooperation at the United Nations; provide, supervise and coordinate substantive support and technical advice to the committee and servicing of its sessions and any related support to discussions in United Nations intergovernmental bodies; provide, supervise, and coordinate substantive input into the preparation of position papers and reports for presentation to the committee; represent the committee secretariat at international, regional and national meetings;

(ii) Economic Affairs Officer (P-4): provide substantive and technical support to the work of the committee and any related discussion in United Nations intergovernmental bodies; provide guidance and support to assist the committee in ensuring its work takes into account the needs, priorities and capacities of all countries, in particular developing countries and countries in special situations; draft position papers and reports for presentation to the committee in the various aspects of its mandate; provide technical advice on committee work and draft outputs; liaise with external capacity development partnerships in support of effective participation in the work of the committee;

(iii) Economic Affairs Officer (P-3): provide dedicated secretariat and substantive support to the work and objectives of the committee and any related support to discussions in United Nations intergovernmental bodies; assist in the implementation of the work plan and goals; monitor and report progress; support the contribution of international organizations and civil society to the work of the committee, in accordance with established practice; assist in the preparation, finalization and dissemination of pre- and post-committee session documentation;

(iv) Programme Management Assistant (General Service (Other level)): support increased work to implement and monitor logistical, administrative and budgetary aspects of the work plan for servicing the ad hoc intergovernmental committee and all related work, including recruitment and processing of contractual services; organization of meetings and meeting services, follow-up with participants and provision of administrative support to meetings, and processing of all related documentation related to the committee’s work;

(b) Contractual services to assist with information and communications technology support for the meetings of the committee, including for virtual meetings and digital platforms;

(c) General operating expenses to provide for meetings and webcast services, as well as online platform costs to support the meetings of the committee.
IV. Budgetary implications

A. Conference-servicing requirements

7. Details of the additional conference-servicing requirements are provided in table 1.

Table 1
Additional resource requirements for conference services
(United States dollars)

<table>
<thead>
<tr>
<th>Section 2, General Assembly and Economic and Social Council affairs and conference management</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other staff costs</td>
</tr>
<tr>
<td>Interpretation services</td>
</tr>
<tr>
<td>Documentation services</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

8. An additional amount of $90,400 would be required in 2024 under section 36, Staff assessment.

B. Non-conference-servicing requirements

9. Details of the additional non-conference-servicing requirements are provided in table 2.

Table 2
Additional resource requirements for non-conference services
(United States dollars)

<table>
<thead>
<tr>
<th>Section 9, Economic and social affairs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other staff costs</td>
</tr>
<tr>
<td>Contractual services</td>
</tr>
<tr>
<td>General operating expenses</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
</tbody>
</table>

10. An additional amount of $85,400 would be required in 2024 under section 36, Staff assessment.

V. Summary of resource requirements

11. The budgetary implications for 2024 amount to $1,671,300, as shown in table 3.
VI. Potential for absorption during 2024

12. No provision has been made in the proposed programme budget for 2024 for the implementation of the mandate contained in the draft resolution. At this stage, it is not possible to identify activities within the relevant sections of the proposed programme budget for 2024 that could be terminated, deferred, curtailed or modified during 2024. It is therefore necessary that the additional resources be provided through an additional appropriation for 2024.

VII. Conclusion

13. Should the General Assembly adopt draft resolution A/C.2/78/L.18/Rev.1, additional resource requirements in the amount of $1,495,500 would arise under the following sections of the proposed programme budget for 2024:

(a) Section 2, General Assembly and Economic and Social Council affairs and conference management ($753,200);

(b) Section 9, Economic and social affairs ($742,300).

14. The total amount of $1,495,500 would require an additional appropriation for 2024 to be approved by the General Assembly and, as such, would represent a potential charge against the contingency fund.

15. Additional resource requirements in the amount of $175,800 would arise under section 36, Staff assessment, of the proposed programme budget for 2024 and would require an additional appropriation by the General Assembly, to be offset by an equivalent increase of $175,800 under income section 1, Income from staff assessment.

**Table 3**

Additional resource requirements (before recosting)

(United States dollars)

<table>
<thead>
<tr>
<th>Section</th>
<th>2024</th>
</tr>
</thead>
<tbody>
<tr>
<td>Section 2, General Assembly and Economic and Social Council affairs and conference management</td>
<td>753 200</td>
</tr>
<tr>
<td>Section 9, Economic and social affairs</td>
<td>742 300</td>
</tr>
<tr>
<td>Section 36, Staff assessment</td>
<td>175 800</td>
</tr>
<tr>
<td><strong>Total, including staff assessment</strong></td>
<td><strong>1 671 300</strong></td>
</tr>
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Annex

Documentation requirements in the six official languages
(United States dollars)

<table>
<thead>
<tr>
<th>Requirement</th>
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<th>Total word count</th>
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<tr>
<td>2024</td>
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<td>Pre-session documentation</td>
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<td>36 200</td>
<td>104 300</td>
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<td>Post-session documentation</td>
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<td>92 400</td>
<td>117</td>
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<tr>
<td><strong>Total</strong></td>
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<td><strong>68 300</strong></td>
<td><strong>196 700</strong></td>
<td><strong>273</strong></td>
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