



General Assembly

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Agenda item 16 (f)

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

Nigeria:* 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,

1. *Welcomes* 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 Cooperation¹ and 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

* On behalf of the States Members of the United Nations that are members of the Group of African States.

¹ [A/79/333](#).

² *Ibid.*, annex I.



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, of a duration of no more than 10 working days per session, and that, in 2025 and 2026, two of the sessions shall be held in New York and one session shall be held in Nairobi, while, in 2027, the three sessions shall be held in New York;

5. *Decides* that the intergovernmental negotiating committee shall convene an organizational session in New York from 3 to 6 February 2025, to address organizational matters 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

6. *Also decides* that the intergovernmental negotiating committee shall, in 2025, convene its first session in early May in New York, its second session from 4 to 15 August in New York and its third session from 10 to 21 November in Nairobi, and may convene additional sessions as necessary;

7. *Further 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;

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

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

10. *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;

11. *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;

12. *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;

13. *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.”

³ Ibid., para. 16.