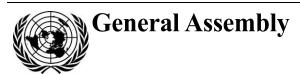
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Seventy-ninth session Second Committee

Agenda item 16 (f)

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

Nigeria:* revised 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, and welcomes the completion by the Ad Hoc Committee of its work;

¹ A/79/333.





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

- 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
- 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

² Ibid., annex I.

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³ Ibid., para. 16.

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".

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