

Written submission of Belgium to the call for input ahead of the first substantive session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Belgium remains a strong advocate of effective multilateralism in the international community. We wish to reiterate our sincere commitment to the objectives of inclusive, fair and effective international tax cooperation.

By leveraging its broad memberships and strengths, the proposed UN Framework Convention on International Tax Cooperation should aim to catalyse global dialogue and create policy synergy.

In recognition of the call for more inclusive and effective international tax cooperation, the convention should aim to gather countries to exchange effective practices on mobilising domestic resources through both tax policy formulation and the strengthening of enforcement mechanisms. This effort underscores the pivotal role of the UN in supporting UN member states to mobilise domestic revenues and finance development strategies, aligning closely with the aspirations outlined in General Assembly resolution 78/230.

Consistency with ongoing work and consensus achieved in the OECD and other international fora (such as the Inclusive Framework on BEPS and the Global Forum on Transparency and Exchange of Information for Tax Purposes) should be a guiding principle, aiming to build on these strengths and engage in effective cooperation to ensure a synergistic approach to global tax challenges. The convention should seek to avoid duplication of work and unnecessary extra budget claims, advocating for a decision-making process that strives for consensus.

This effort should also seek to ensure that these endeavours are in line with the Sustainable Development Goals (SDGs), promoting a more equitable and sustainable approach to international tax cooperation. The work should therefore start with a thorough analysis of issues that strengthen the inclusiveness and effectiveness and that support the Sustainable Development Goals and domestic resource mobilisation.

Belgium looks forward to working with the secretariat and the other Member States and stakeholders to create a stronger and more inclusive international tax system and we are very thankful for the opportunity to participate in shaping this new global instrument.