



**European Economic
and Social Committee**

**Section for Economic and Monetary Union, Economic and Social Cohesion
President**

Brussels,
(SG.C.1_ECO)(2024)D/908

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Reference for a United Nations Framework
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Esteemed chair and members of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation,

We thank you for inviting stakeholders to contribute to the consultation on the terms of reference for a Framework Convention on International Tax Cooperation. We welcome your decision to involve participating parties from the outset in drawing up the terms of reference. This, we believe, is crucial to developing a framework that fosters consensus and promotes inclusivity.

The EESC's ECO section has taken due notice of the question guiding this consultation ('What are some specific problems that could be addressed by a UN framework convention on international tax cooperation?') and of the request for input on substantive and procedural elements of the framework convention. Due to our institutional setup, we feel that we are better equipped to offer our perspective on the latter aspect only.

The EESC is a consultative body within the European Union's institutional system that was created in 1957 with the Rome treaties. Its primary mission is to represent the voice of civil society within the EU institutions and to connect civil society stakeholders with the European institutions. As a unique forum for consultation, dialogue and consensus between representatives from all the different sectors of organised civil society, the EESC ensures that EU policies and legislation tie in better with economic, social and civic circumstances in societies. By representing and advocating the interests of civil society vis-à-vis the Council, the European Commission and the European Parliament, the EESC promotes participatory democracy in the European Union.

Against the background of our mandate to promote participatory democracy, it is our deep conviction that a well-designed procedural framework is key to ensuring that discussions within the United Nations Framework

Convention on International Tax Cooperation are held in a just, fair and inclusive way.

During its 66-year existence, the EESC has been championing just such a way of representation, integrating the views of 329 civil society representatives from 27 EU Member States on issues ranging from social and economic affairs to energy, the environment, external relations and the internal market. The ensuing challenge of translating a plurality of viewpoints into actionable recommendations has nurtured an organisational culture of consensus-seeking that has allowed the EESC to find and express solutions on disputed issues where progress had otherwise been gridlocked. In 2022, the EESC expressed its views on very diverse matters and legislative proposals in more than 200 opinions. Our opinions are based on consensus, and the vast majority obtain unanimous or quasi-unanimous support from EESC members, who represent employers' and workers' organisations and other civil society organisations. A structured process is followed, with study groups, section meetings and discussions at plenary meetings, to ensure a consensual approach and outcome.

We are deeply convinced that the EESC's institutional history, our commitment to inclusive, fair and representative decision-making, as well as our experience in forging consensus among heterogeneous stakeholders, will enable us to provide insightful perspectives on the Ad Hoc Committee's upcoming work. We are delighted to engage in further exchanges and warmly thank you for the opportunity to contribute to this important process. We look forward to continuing the fruitful collaboration with the Ad Hoc Committee and deepening our exchanges at the in-person conference.

Yours faithfully,



Ioannis VARDAKASTANIS