20 November 2023

English only

Seventy-eighth session
Second Committee
Agenda item 16 (h)
Macroeconomic policy questions: promotion of
inclusive and effective international cooperation on
tax matters at the United Nations

United Kingdom of Great Britain and Northern Ireland: amendment to draft resolution A/C.2/78/L.18/Rev.1

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

Replace operative paragraph 1 with the following text:

1. *Emphasizes* that developing a United Nations framework on international tax cooperation is needed in order to strengthen international tax cooperation and make it fully inclusive and more effective;

Replace operative paragraph 2 with the following text:

2. *Recognizes* that developing a framework will also help in accelerating the implementation of the Addis Ababa Action Agenda on Financing for Development and the 2030 Agenda for Sustainable Development;

Replace operative paragraph 3 with the following text:

3. *Decides* 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 on international tax cooperation;

Replace the chapeau of operative paragraph 6 with the following text:

6. *Requests* the ad hoc intergovernmental committee, in elaborating the draft terms of reference for a framework:

Replace sub-paragraph (e) of operative paragraph 6 with the following text:

(e) To consider simultaneously developing early protocols, while elaborating the framework, 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;

Replace operative paragraph 8 with the following text:

8. *Requests* 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;

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