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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
Subject:	Position on behalf of the European Union and its Member States on tax cooperation at the United Nations - Approval

1. On 30 December 2022, the UN General Assembly adopted a resolution on “Promotion of inclusive and effective tax cooperation at the United Nations”¹. The resolution reaffirmed international commitments to scale up international tax cooperation, fight illicit financial flows and combat aggressive tax avoidance and evasion.
2. The resolution decided to initiate intergovernmental discussion at the United Nations to explore ways to strengthen the inclusiveness and effectiveness of international tax cooperation and requested the UN Secretary General (UNSG) to prepare a report as the basis for further discussions during the seventh-eighth session of the General Assembly.
3. The European Union and its Member States submitted their contribution to the report to the UN Secretariat on 16 March 2023.²

¹ <https://financing.desa.un.org/sites/default/files/2023-04/A%20RES%2077-244%20English.pdf>

² ST 7564/23

4. The UNSG report on the promotion of inclusive and effective international tax cooperation was published on 26 July 2023.³ The report provides an analysis of the existing arrangements in international tax cooperation and explores various options for enhancing international tax cooperation, with a focus on inclusivity.
 5. On 15 September 2023, the Fiscal Attachés meeting considered a draft for a position on behalf of the EU and its Member States on tax cooperation at the United Nations reflecting the conclusions of the report. All delegations support the draft position set out in document ST 12967/23.
 6. In the view of the above, the Permanent Representative Committee is invited to:
 - confirm the agreement to the position to be presented on behalf of the EU and its Member States as set out in document ST 12967/23;
 - invite the Council to approve the position to be presented on behalf of the EU and its Member States as set out in document ST 12967/23 at one of its forthcoming meetings.
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³ <https://financing.desa.un.org/document/promotion-inclusive-and-effective-international-tax-cooperation-united-nations-a78235>