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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	29 September 2025
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

Subject:	ANNEX to the Recommendation for a Council Decision authorising the negotiations at the United Nations for an agreement on the second Early Protocol to the United Nations Framework Convention on International Tax Cooperation and on any provision of the Framework Convention related to or affecting that Protocol
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Delegations will find attached document COM(2025) 584 annex.

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ANNEX

ANNEX

to the

Recommendation for a Council Decision

**authorising the negotiations at the United Nations for an agreement
on the second Early Protocol to the United Nations Framework Convention
on International Tax Cooperation and
on any provision of the Framework Convention related to or affecting that Protocol**

ANNEX

Alongside Member States, the Union should participate in the negotiations on a Framework Convention and its two Early Protocols on International Tax Cooperation at the United Nations to ensure that the agreed provisions do not conflict with EU law. Pending further developments, these initial negotiating directives outline conditions targeted to the negotiations of the second Early Protocol on prevention and resolution of tax disputes, or matters under the negotiation in the context of the Framework Convention relating to or affecting the second Early Protocol, most notably:

- (1) The negotiation process is open, inclusive and transparent, and based on cooperation in good faith.
- (2) The negotiation process enables participation in a meaningful way of all relevant stakeholders, including civil society, the private sector, academia and non-governmental organisations.
- (3) All the inputs received from the entire United Nations Membership are considered on an equal basis to ensure an inclusive process.
- (4) The negotiation process is based on an effective and realistic work programme for the simultaneous elaboration of the Framework Convention and its early Protocols.

In the negotiations, the Union should aim to achieve the following general objectives:

- (5) The second Early Protocol on Tax Dispute Prevention and Resolution contributes to the stability, certainty and coherence of the international tax architecture.
- (6) 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. Fragmentation of international standards or unnecessary duplication should be avoided.
- (7) The second Early Protocol should be compatible with the commitments of the European Union and its Member States in respect of other international agreements to which they are a party, and any adverse impact on the effective application of those international agreements should be avoided.
- (8) The provisions of the second Early Protocol should be fully aligned with the international legal framework on the protection of human rights. EU Member States should be able to comply with EU law, including the fundamental rights, freedoms and general principles of EU law, as enshrined in the European Union Treaties and the Charter of Fundamental Rights.
- (9) The second Early Protocol should include a clause or clauses that allow EU Member States, in their mutual relations, to continue to apply EU law in matters covered by the scope of the second Early Protocol and that shall allow taxpayer(s) to choose the instrument to resolve the dispute as they see fit. If there is a dispute settlement mechanism under the Convention, it should safeguard the exclusive competence of the Court of Justice of the European Union to interpret Union law.
- (10) The negotiations of the second Early Protocol should lead to a final result that can be supported by the broadest range of parties possible.