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UN Tax Convention Negotiations – Update 2nd Week

During the second week of negotiations, the committee has been reviewing and discussing the revised TOR text paragraph by paragraph. This revised version, drafted over the weekend by the Chair and the UN Secretariat, was shared with you last Monday morning.

Countries were also given a deadline to submit written textual suggestions in track changes to the revised TOR by last Tuesday. As we updated those who attended our online briefing on Wednesday, there are still several points of debate with divergent views among countries. Consequently, no meetings were streamed on UNweb TV today; instead, informal discussions were held among countries to explore possible compromise language.

The topics discussed today, on which attempts have been made to reach a compromise (though most points remain unresolved), include:

- Paragraph 9 (principles)
- Paragraph 10 (substantive elements/Convention commitments)
- Paragraph 20 (consideration of work done in other fora)
- Paragraphs 14-17 (early protocols; protocols; timeline)
- Decision-making (currently not included in the TOR text)

A second revised version of the TOR document (Rev.2) is expected to be finalized by Sunday and discussed from Monday to Wednesday.

After Wednesday evening, the text may be subject to a “silence procedure,” leading to adoption unless a vote is requested, thus “breaking the silence.”

We will keep you informed of any developments next week and will organize a debriefing session following the conclusion of the negotiations. In the meantime, please feel free to reach out with any questions.

I would also like to express our gratitude to the representatives from ICC Pakistan, ICC Mexico, and ICC UK for their valuable interventions supporting our global position. Their contributions have focused on including specific language in the TOR to formalize taxpayer participation and consultation, explicitly reference taxpayers' rights, and incorporate objectives related to promoting trade and investment.