



General Assembly

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Second Committee

Agenda item 16

Macroeconomic policy questions

Nigeria:* draft resolution

United Nations convention on international tax cooperation

The General Assembly,

Guided by the purposes and principles enshrined in the Charter of the United Nations,

Recognizing that combating illicit financial flows is an essential development challenge, noting that developing countries are particularly susceptible to the negative impact of illicit financial flows, emphasizing that illicit financial flows reduce the availability of valuable resources for financing for development, and recognizing the importance of cooperation at the national, regional and international levels in combating illicit financial flows,

Noting the corrosive effect that tax avoidance and tax evasion have on trust, the social compact, financial integrity, the rule of law and sustainable development,

Reiterating the calls by the Group of 77 and China on the need to strengthen international cooperation on tax, and noting with concern that there is still no single global inclusive forum for international tax cooperation at the intergovernmental level,

Reaffirming its resolution [69/313](#) of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, in which Member States committed to scaling up international tax cooperation and stressed that efforts in international tax cooperation should be universal in approach and scope and should fully take into account the different needs and capacities of all countries, in particular countries in special situations and those facing specific challenges,

Recalling the commitment of Member States under the Addis Ababa Action Agenda to redouble efforts to substantially reduce illicit financial flows by 2030,

* On behalf of the States Members of the United Nations that are members of the African Group.



Recalling also the United Nations Convention against Corruption¹ and the United Nations Convention against Transnational Organized Crime,²

Noting that its resolution 69/313 also commits Member States to working to improve the fairness, transparency, efficiency and effectiveness of their tax systems,

Recalling the high-level meeting on international cooperation to combat illicit financial flows and strengthen good practices on assets return, convened by the President of the General Assembly at United Nations Headquarters on 16 May 2019,

Reiterating its commitment to financial integrity for sustainable development, including by strengthening work to enable global reporting of data consistent with the definitions for the measurement of illicit financial flows agreed in the context of the 2030 Agenda for Sustainable Development³ and indicator 16.4.1, endorsed by all Member States at the fifty-third session of the Statistical Commission,⁴

Recalling the importance of the consideration of international tax cooperation at the United Nations,

Recognizing the need for all countries to work together to eliminate tax evasion, tax base erosion and profit shifting and to ensure that all taxpayers, including multinational companies, pay taxes to the Governments of countries where economic activity occurs and value is created, in accordance with national and international laws and policies,

Welcoming resolution 990 (LIV) of 17 May 2022 adopted by the Conference of African Ministers of Finance, Planning and Economic Development, in which the Conference of Ministers called upon the United Nations to begin negotiations under its auspices on an international convention on tax matters,

Taking note also of the offer of the Secretary-General, in his report on international coordination and cooperation to combat illicit financial flows to provide the expertise and knowledge to support Member States to take the next steps needed to ensure inclusive international tax cooperation and coordination,⁵

Bearing in mind the need to prepare an inclusive instrument that strengthens international tax cooperation,

1. *Recognizes* that an effective and inclusive international convention on international tax cooperation is needed and timely;
2. *Decides* to begin the elaboration of such an instrument in New York at United Nations Headquarters;
3. *Also decides* to establish a Member State-led, open-ended ad hoc intergovernmental committee under the auspices of the United Nations for the preparation of the terms of reference for the negotiation of a United Nations convention on international tax cooperation;
4. *Requests* the Secretary-General to prepare a report analysing all relevant international legal instruments, other documents and recommendations that address international tax cooperation, considering, inter alia, double taxation model agreements and treaties, tax transparency and exchange of information agreements, mutual administrative assistance conventions, multilateral legal instruments and other

¹ United Nations, *Treaty Series*, vol. 2349, No. 42146.

² United Nations, *Treaty Series*, vol. 2225, No. 39574.

³ Resolution 70/1.

⁴ See *Official Records of the Economic and Social Council, 2022, Supplement No. 5 (E/2022/24)*, chap. I, sect. C.

⁵ See A/77/304.

forms of international cooperation, for consideration by Member States, and to report on the ad hoc committee's deliberations;

5. *Requests* the ad hoc committee to submit a progress report to the General Assembly at its seventy-eighth session;

6. *Invites* Member States and other potential donors to consider contributing generously to assist the United Nations in ensuring the effective participation of all developing countries, in particular the least developed countries, in the work of the ad hoc committee, including travel and local expenses;

7. *Requests* the Secretary-General to provide the ad hoc committee with the required facilities and resources to support its work.
