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Agenda item 16 (h)

Macroeconomic policy questions: promotion of inclusive and effective international tax cooperation at the United Nations

Resolution adopted by the General Assembly on 15 December 2025

[on the report of the Second Committee (A/80/555, para. 7)]

80/128. Promotion of inclusive and effective international tax cooperation at the United Nations

The General Assembly,

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

Reaffirming its resolution 69/313 of 27 July 2015 on the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,

Welcoming the convening of the Fourth International Conference on Financing for Development from 30 June to 3 July 2025 in Sevilla, Spain, and reaffirming its outcome document, the Sevilla Commitment, endorsed by the General Assembly in its resolution 79/323 of 25 August 2025, which sets forth a renewed global framework for financing for development, building on the 2015 Addis Ababa Action Agenda,¹ to close with urgency the estimated annual 4 trillion United States dollar financing gap,² and catalyse sustainable development investments at scale in developing countries and continue the reform of the international financial architecture through continued and strong commitment to multilateralism, international cooperation, and global solidarity,

Reaffirming its resolution 70/1 of 25 September 2015, entitled “Transforming our world: the 2030 Agenda for Sustainable Development”,

Recalling its resolutions 77/244 of 30 December 2022, 78/230 of 22 December 2023 and 79/235 of 24 December 2024 on the promotion of inclusive and effective international tax cooperation at the United Nations,

¹ General Assembly resolution 69/313, annex.

² *Financing for Sustainable Development Report 2024* (United Nations publication, 2024), figure I.1.



Recognizing the importance and benefit of developing a United Nations Framework Convention on International Tax Cooperation that would receive broad support,

1. *Welcomes* the convening, from 3 to 6 February 2025, of the organizational session of the Member State-led, open-ended Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation for the purpose of drafting the Convention and two early protocols simultaneously;

2. *Also welcomes* the progress made in the first and second substantive sessions of the Intergovernmental Negotiating Committee, convened in New York from 4 to 8 and 11 to 15 August 2025, respectively, and the third substantive session of the Committee, convened in Nairobi from 10 to 21 November 2025, as well as the informal intersessional work being carried out in three workstreams, as outlined in the road map and working methods;

3. *Expresses its concern* about the impact of the Organization's liquidity situation on the support provided by the Secretariat to the negotiations, and reiterates its request to the Secretary-General to provide the Intergovernmental Negotiating Committee with the necessary facilities and resources, including a technical secretariat from the Department for General Assembly and Conference Management and a substantive secretariat from the Department of Economic and Social Affairs of the Secretariat, to support its work;

4. *Encourages* Member States and other relevant stakeholders in a position to do so to assist in ensuring the full and effective participation of developing countries, including in particular the least developed countries, in the negotiation of the Framework Convention, including by covering travel and local expenses and through capacity-building activities;

5. *Welcomes* the outcome document of the Fourth International Conference on Financing for Development, the Sevilla Commitment,³ which includes, among all others, the commitment of Member States to strengthening international tax cooperation and to ensuring that international tax rules respond to the diverse needs, priorities and capacities of all countries, especially developing countries, and recalls the commitment to continue engaging constructively in the negotiations on a United Nations Framework Convention on International Tax Cooperation and its protocols, and to encourage support for the process;

6. *Decides* to include in the provisional agenda of its eighty-first session, under the item entitled "Macroeconomic policy questions", the sub-item entitled "Promotion of inclusive and effective international tax cooperation at the United Nations".

64th plenary meeting
15 December 2025

³ Resolution 79/323, annex.