



General Assembly

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**Eightieth session
Second Committee
Agenda item 16 (h)
Macroeconomic policy questions: promotion of inclusive and effective international tax cooperation at the United Nations**

Nigeria:* draft resolution

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, and welcoming the Sevilla Commitment of the Fourth International Conference on Financing for Development, as endorsed by the General Assembly in its resolution 79/323 of 25 August 2025,

Reaffirming also 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,

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, and the adoption of the report of the Committee on that session;¹*

2. *Also welcomes the progress made in the first and second substantive sessions of the Intergovernmental Negotiating Committee, convened in New York*

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

¹ A/AC.298/3.



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, and also encourages financial support and voluntary contributions to the Secretariat to ensure the provision of effective substantive support to the negotiating process;

5. *Welcomes* actions in the Sevilla Commitment,² the outcome document of the Fourth International Conference on Financing for Development, through which Member States committed 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".

² Resolution 79/323, annex.