

**STATEMENT ON BEHALF OF THE AFRICAN GROUP AT THE CLOSING
OF THE SECOND SESSION OF THE AD HOC COMMITTEE TO DRAFT
THE ToR FOR A UN FRAMEWORK CONVENTION ON INTERNATIONAL
TAX COOPERATION**

16 AUGUST 2024

Mr. Chair, Excellencies, Distinguished Delegates,

1. I have the honour to deliver this statement on behalf of the African Group.
2. The Group extends its gratitude to all delegations and stakeholders for their unwavering commitment over the past three weeks of negotiations. Today marks a significant milestone in our shared journey as we adopt the Terms of Reference that will guide the UN Framework Convention on Tax.
3. We wish to express our deep appreciation to the Chair for your exemplary leadership and extend our sincere thanks to the Bureau, DESA and the Secretariat. Your combined efforts and tireless work over the past weeks have been instrumental in ensuring the success of these negotiations.
4. The adoption of the ToR reflects our shared determination to establish a fair, equitable and transparent international tax system that addresses the unique challenges faced by developing countries, particularly those in Africa. The ToR we have agreed upon are not merely a set of guidelines; they are a blueprint for transforming international tax cooperation.

Mr. Chair,

5. The African Group initiated this process with a clear purpose: to ensure inclusivity in international tax discussions. For too long, the voices of developing countries, especially from Africa, have been sidelined in global tax deliberations. We recognized the urgent need for a UN-led process, one that would bring all nations to the table as equals. A process rooted in multilateralism and guided by the principles of fairness, equity and shared responsibility. Today's adoption represents not just a victory for Africa but for every nation that has yearned for a more just and inclusive international tax system.
6. As we stand on the side of history, we do so with the majority of our allies, who understand that the future belongs to those who choose cooperation over division and dialogue over discord. This is a momentous step forward, but we must not lose sight of the work that lies ahead.
7. To those who have remained on the margins, hesitant to join this process, we extend a sincere invitation. The door remains open; your perspectives are valuable, and your participation is crucial. Join us as we move forward together.

8. To those who have found themselves on the other side of this debate, we offer an olive branch. We believe in the power of dialogue and the spirit of inclusivity. We are prepared to engage in dialogue and find common ground. We are united by a shared objective: to build a tax framework that works for all, leaving no one and no nation behind.
9. Africa's voice has resonated strongly during these negotiations. We have consistently advocated for a framework that addresses challenges unique to us, while also working for all, not just a select few.
10. We therefore remain committed to ensuring that this framework leads to realistic outcomes for our economies, supports sustainable development and enhances the capacity of our nations to mobilize domestic resources effectively. We must now turn our focus to the next phase, where the implementation of these terms will require our continued commitment.
11. We also acknowledge the constructive spirit that has characterized these negotiations. The consensus we have reached is a testament to the importance of inclusivity, transparency and reciprocity in multilateral processes.
12. In conclusion, the African Group stands ready to work closely with all partners to ensure that the vision captured in these Terms of Reference becomes a reality that benefits all nations, especially those that have historically been marginalized in international tax discussions.

I thank you.