

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

**16 AUGUST 2024**

**Explanation of Position Before the Vote**

**Mr. Chair, Excellencies, Distinguished Delegates,**

1. I have the honour to deliver this Explanation of Position on behalf of the African Group before we vote on the proposed amendments.
2. From the very beginning, the African Group has engaged in this process with full transparency, commitment and a spirit of inclusivity. We have engaged sincerely and with integrity. We have participated honestly and in good faith, striving to ensure that the outcomes of our work reflect the diverse perspectives of all Member States.
3. The current text as drafted, while not perfect reflects a delicate balance of views of all delegations. The proposed amendments, if accepted, would therefore undermine this balance and create a second-tier framework convention that would not address the concerns of developing countries and their ability to mobilize the required resources to finance their development and achieve the SDGs.
4. Additionally, these amendments do not align with the principles we have collectively committed to and they risk derailing the progress we have made.
5. We therefore call on all delegations to reject these amendments and vote against them. It is essential that we uphold the principles of fairness and inclusivity that have guided our efforts
6. A vote against these amendments is a vote for a transparent, equitable and inclusive framework that benefits all.
7. In view of the foregoing, the African Group wishes to call a vote on these amendments. We reiterate our call on all delegations to vote against the amendments.
8. Finally, the Group requests that this Explanation of Position (EOP), be included in the records of the meeting.

I thank you.