

**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

Before the Vote on the Entire Text

Mr. Chair,

1. I have the honour to deliver this explanation on behalf of the African Group.
2. 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. We have yearned for a more just and inclusive international tax system.
3. 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 if adopted, but we must not lose sight of the work that lies ahead.
4. We therefore call on countries to vote in favour of this document.

I thank you.