

WATAF Comment on the Adoption of the Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation

The West African Tax Administration Forum (WATAF) expresses its appreciation for the progress made in the Adoption of the Draft Terms of Reference for a UN Framework Convention on International Tax Cooperation. We are particularly pleased to see that 100% of our submission regarding capacity building has been incorporated. Ensuring that financial resources and institutional mechanisms are in place to support developing countries in international tax cooperation is a crucial step towards a fairer and more inclusive global tax framework.

WATAF acknowledges that, in negotiations involving diverse stakeholders, compromises are essential, and no party can have all their preferences reflected in full. We are pleased to report that our member states, who were present during the negotiations, voted in favour of the draft. Furthermore, stakeholders advocating on behalf of developing countries also voted in favour of the draft, reinforcing the collaborative spirit of the process.

While the principles, priority areas and protocols, substantive elements, and negotiation time frame did not entirely align with our initial requests ([WATAF comments on the Zero Draft ToR for a United Nations Framework Convention on International Tax Cooperation](#)), we recognise that the proposals presented in the draft align with the broader goals of WATAF and our member states. We remain committed to supporting the ongoing negotiations and look forward to further discussions that ensure the voices of developing countries are heard and their needs are met.

WATAF will continue to engage constructively in this process to ensure that the final terms of reference reflect a fair, inclusive, and effective framework for international tax cooperation.