



**PERMANENT MISSION OF JAMAICA
TO THE UNITED NATIONS**

STATEMENT BY

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AT THE

**SECOND SESSION OF THE AD HOC COMMITTEE TO DRAFT TERMS
OF REFERENCE FOR A UNITED NATIONS FRAMEWORK
CONVENTION ON INTERNATIONAL TAX COOPERATION**

AGENDA ITEM 2: GENERAL STATEMENTS

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Mr. Chair,

Jamaica aligns with the statement delivered by the representative of Grenada on behalf of the Caribbean Community. Allow me to deliver some perspectives in my national capacity.

Jamaica also wishes to thank the distinguished delegate from The Bahamas, Senator and Attorney General Ryan Pinder, for so ably leading the involvement of the CARICOM region as a member of the Bureau, and for highlighting the concerns of SIDS.

Over the last few months as this Committee has fought to deliver on its mandate of formulating a Terms of Reference (TOR) for a Framework Convention, we have been forced to acknowledge the deep divide between the Global North and the Global South, on proceeding with the status quo which meets the needs of a few countries or embarking on a transformational path, a correction of the current course towards an equitable, inclusive and transparent global tax system led by an intergovernmental body under the United Nations, thus fulfilling the resounding request of 125 countries which voted for this transformation.

We will not rehearse the deficiencies of the current system which has been led by the OECD as the global tax standard setter. Jamaica has publicly acknowledged our close relationship with the OECD, and how we have benefitted from that partnership, particularly around technical assistance and capacity building. We have also challenged the OECD on addressing the needs of its developing country membership, particularly in the Inclusive Framework. We have consistently highlighted why the solutions being developed were in many instances misaligned with the optimization of the tax systems of developing countries and not suited to the “on the ground realities” of building sustainable economies in the Global South.

Mr. Chair,

The global tax solutions which now prevail are built on a 100-year-old system developed in the wake of World War 2 and perfected by the OECD over the years. Developing countries were not present in 1920, and until recently had very little say in the setting of global tax standards. Any system of governance and development of norms has to be reviewed to ensure its relevance and viability. Such a review of global tax governance is way overdue.

We believe that Resolution 78/230 brought into sharp focus the urgent need for change as International tax cooperation has found its place at the crucible of no greater a pursuit than that of sustainable development for the majority of countries around the world. Obviously global tax standards are not the only solution for the issues that plague primarily developing countries, however financing the SDGs is dependent on mobilization of domestic resources which is dependent to a large extent on an equitable global tax system, particularly as it relates to fair allocation of taxing rights and devising solutions which are implementable in countries with varying standards of development and resources.

Mr. Chair,

As the discussions unfold in this session, Jamaica hopes that even as we acknowledge our diverse views, we will also acknowledge the fragility of an international global tax system that does not serve the interest of most countries, that we will be committed to frank yet constructive discussions, and that ultimately we will be able to deliver on our mandate with reasonable satisfaction, that as the first responders in this evolutionary process, we would have provided a sound basis for a Framework Convention, which will reflect what we seek to attain in our own domestic tax systems, those are the highest ideals of fairness, inclusivity and transparency.