

The UN Framework Tax Convention

Roundtable

About

The global tax world has moved quickly. An UN Ad Hoc Group has recently been created and a zero draft terms of reference for a future UN Framework Tax Convention have been published. An amended version of these terms of reference will be discussed between July 29 – August 15.

There is a variety of questions – both regarding the substantive content of these terms of reference as well as the role of developed vis-à-vis developing countries in the decision making process at the UN.

This roundtable aims to create a dialogue around two topics: (i) to better understand under what conditions OECD and non-OECD countries would be open to agree on an UN Framework Tax Convention, and (ii) what is in the latest version of the Terms of Reference and what is missing in the Terms of Reference?

This roundtable follows our first roundtable on 23 November 2023 that addressed the goals and structure of the new UN body vis-à-vis the OECD. See videorecording [here](#).

Date

Friday 12th of July, 1 – 4 pm Central European Summer Time (CEST)

Location: ZOOM

Registration

To register for attending the event online and to obtain a ZOOM link, please use the following link: https://fd24.formdesk.com/universiteitleiden/un_framework_convention

Program

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| 1.00-1.10 | Introduction by Peter Hongler |
| 1.10-2.10 | What is in the latest draft of the Terms of Reference and what is missing in the Terms of Reference? Martin Hearson, Frederik Heitmuller, and Peter Hongler
Panel discussion – Irma Mosquera (moderator) |
| 2.10 – 3.10 | Under what conditions countries (OECD and non-OECD) would be open to agree on an UN Framework Tax Convention? Suranjali Tandon, Irma Mosquera, Peter Hongler, Mbakiso Magwape
Panel discussion –Frederik Heitmüller (moderator) |
| 3.20 – 3:55 | What is next? Martin Hearson, Frederik Heitmüller, Peter Hongler, Suranjali Tandon, Mbakiso Magwape
Panel discussion – Irma Mosquera (moderator) |

3:55-4:00 Closing by Peter Hongler

Speakers/Moderators

- Dr. [Martin Hearson](#) Research Fellow at IDS, co-Research Director of the ICTD and the International Tax programme
- Dr. [Frederik Heitmüller](#) GLOBTAXGOV and ICTD.
- Dr. [Peter Hongler](#) Professor of Tax Law, University of St. Gallen, Director ILE-HSG
- Dr. [Irma Mosquera Valderrama](#). Professor of Global Tax Governance, Lead Researcher European Research Council Project [GLOBTAXGOV](#), EU Jean Monnet Chair Holder [EUTAXGOV](#)
- Dr. [Suranjali Tandon](#) Associate Professor National Institute of Public Finance and Policy (NIPFP)
- Dr. [Mbakiso Magwape](#) Postdoctoral Fellow ICTD.