

THE LISBON INTERNATIONAL & EUROPEAN TAX LAW SEMINARS

Nº16/2025

THE IMPACT OF ARTIFICIAL INTELLIGENCE ON
COHERENCE, TIME EFFICIENCY, AND POWER
BALANCE IN THE UN TAX CONVENTION PROCESS

Ezgi Arik



Fundação
para a Ciência
e a Tecnologia



CIDEEFF

Centro de Investigação
de Direito Europeu,
Económico, Financeiro e Fiscal



CIDEEFF

CIDEEFF

THE LISBON INTERNATIONAL & EUROPEAN TAX LAW SEMINARS

ISSN: 2795-4676

Nº 16/2025

THE IMPACT OF ARTIFICIAL INTELLIGENCE ON
COHERENCE, TIME EFFICIENCY, AND POWER
BALANCE IN THE UN TAX CONVENTION PROCESS

Author

Ezgi Arik

Publisher

**CIDEEFF – Research Centre in European,
Economic, Fiscal and Tax Law**

www.cideeff.pt

| cideeff@fd.ulisboa.pt



FACULDADE DE DIREITO
UNIVERSIDADE DE LISBOA

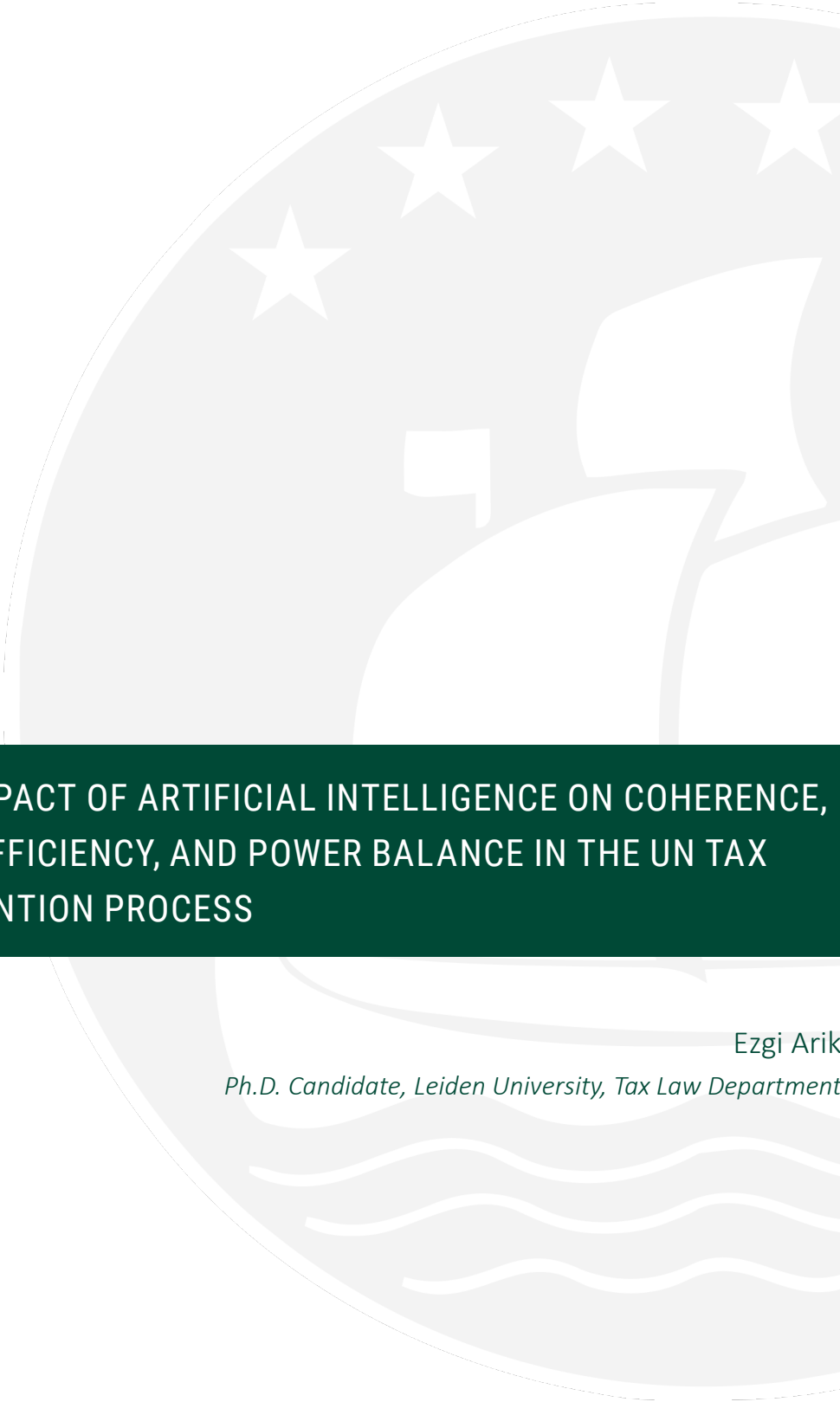


Fundação
para a Ciência
e a Tecnologia

Design & Production

Libriana
editorial

www.librianaeditorial.com.br



THE IMPACT OF ARTIFICIAL INTELLIGENCE ON COHERENCE, TIME EFFICIENCY, AND POWER BALANCE IN THE UN TAX CONVENTION PROCESS

Ezgi Arik

Ph.D. Candidate, Leiden University, Tax Law Department

Table of Contents

Introduction	6
The Role of Artificial Intelligence in International Treaty-Making	12
The UN Tax Convention and its Scope	15
Power Dynamics and Coherence in UN Tax Convention: A Critical Discourse Analysis	19
The Potential Applications of Artificial Intelligence in the UN Tax Convention	29
Conclusion	35

Abstract

The drafters of the UN Tax Convention aim to create a fully inclusive and effective international tax system. However, the existing power imbalances and incoherence concerns pose challenges to achieving these goals. This research examines whether the current international tax treaty-making framework at the UN reflects these structural inequalities and shows the existence of these inequalities in the early outcomes of the UN Tax Convention negotiations. The study analyses the negotiation process and outcomes using critical discourse analysis, identifying how dominant actors influence the agenda-setting process. It further highlights the discrepancies between declared objectives and the actual negotiation outcomes, revealing how undefined concepts might lead to incoherence in the process and contribute to legal uncertainty.

Considering these challenges in the UN Tax Convention process, this article questions to what extent AI can contribute to forming a more coherent and power-balanced discourse in the UN Tax Convention process than traditional international treaty-making at the UN. As a result of the analysis, the article proposes two potential AI implications in the international tax treaty-making processes: (1) AI as a drafting tool to generate an initial framework for negotiations, (2) AI as a monitoring tool to detect inconsistencies and reinforced power imbalances in the draft documents. The article concludes that using AI as a drafting tool can not only provide a more coherent and power-balanced system but also a time-efficient one. Furthermore, while using AI as a monitoring tool can also provide these benefits, the time-efficiency factor will not be possible in that option.

Keywords: Artificial intelligence, power dynamics, international treaty-making, critical discourse analysis



Introduction

International taxation has traditionally been governed by unilateral measures applied by individual countries, bilateral double tax treaties¹, and soft law instruments developed by international organisations. In this governance framework, the Organisation for Economic Cooperation and Development ('OECD') and the United Nations ('UN') have been playing a crucial role.² Both international organizations have published several soft law instruments, such as the double tax treaty models, guidelines and reports. The OECD has played a very influential role in shaping the direction of international taxation, primarily through its Base Erosion and Profit Shifting Project ('BEPS Project').³ Since then, BEPS-related topics, including the global minimum taxation initiative ('Pillar Two'), have dominated international tax literature.⁴

1 Currently, there are more than 3.000 Double Tax Treaties signed between countries. See in OECD, 'Developing a Multilateral Instrument to Modify Bilateral Tax Treaties, OECD/G20 Base Erosion and Profit Shifting Project' (16 September 2014), available at <http://dx.doi.org/10.1787/9789264219250-en>.

2 It should be noted that the International Monetary Fund ('IMF') and the World Bank Group have also influenced the international taxation. Yet, the role of the IMF and the World Bank Group remains limited compared to the OECD and the UN.

3 'Base Erosion and Profit Shifting (BEPS)', available at <https://www.oecd.org/en/topics/base-erosion-and-profit-shifting-beps.html> (accessed 07 February 2025).

4 See e.g. Y. Brauner, 'What the BEPS' (2014) 16 (2), Florida Tax Review 55-115; P. Shrivastav, 'BEPS : A Developing Country Perspective' (2015) 26 International Tax Review 12-13; A. Christians, 'BEPS and the New International Tax Order' (2016) BYU Law Review 1603-1647; S. A. Rocha & A. Christians (eds.), *Tax Sovereignty in the BEPS Era* (Wolters Kluwer 2016); Y. Brauner, 'Treaties in the Aftermath of BEPS' (2016) 41 Brooklyn Journal of International Law 973-1041; R. S. Avi-Yonah & H. Xu, 'Evaluating BEPS' (2017) 10 Erasmus Law Review 3-11; L. van Apeldoorn, 'BEPS, Tax Sovereignty and Global Justice' (2018) 21 Critical Review of International Social and Political Philosophy 478-499; C. L. Smith, 'Reflections from the Brink of Tax Warfare: Developing Countries, Digital Services Taxes, and an Opportunity for More Just Global Governance with the OECD's Two-Pillar Solution' (2022) 63 Boston College Law Review 1797-1861; L. De Broe & M. Massant, 'Are the OECD/G20 Pillar Two GloBE-Rules Compliant with the Fundamental Freedoms?' (2021) 3 EC Tax Review 86-98; R. Avi-Yonah & Y. R. Kim, 'Tax Harmony: The Promise and Pitfalls of the Global Minimum Tax' (2022) 43 Michigan Journal of International Law 505-556; C. Elliffe, *Taxing the Digital Economy* (Cambridge University Press 2021).

Over time, the OECD's influence on shaping international taxation has faced criticism for overlooking the diverse interests and challenges of developing countries.⁵ As the members of the OECD consist mainly of developed countries, the OECD would primarily aim to serve the interests of its members.⁶ Nevertheless, the OECD claimed that the BEPS Project aims to build an inclusive process to include the developing countries in the BEPS Project processes.⁷ The OECD further established the Inclusive Framework on BEPS to include the interested countries joining the discussions on equal footing and developing standards on BEPS-related issues.⁸ Despite these efforts, the OECD has been widely criticized in the literature for excluding developing countries from its agenda-setting and decision-making processes.⁹ This has raised concerns about the OECD's legitimacy and the broader power imbalances in international tax law and policymaking.¹⁰

5 I. Burgers & I. Mosquera, 'Corporate Taxation and BEPS: A Fair Slice for Developing Countries?' (2017) 1 *Erasmus Law Review* 29-47; I. Johanna Mosquera Valderrama, 'Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism' (2015) 7 *World Tax Journal* 343-382; M. Lennard, 'Base Erosion and Profit Shifting and Developing Country Tax Administrations' (2016) 44 *Intertax* 740-745; L. Wagenaar, 'The Effect of the OECD Base Erosion and Profit Shifting Action Plan on Developing Countries' (2015) 69 *Bulletin for International Taxation* 84.

6 The OECD has 6 developing country members and 31 developed country members out of 37 total members. The classification is adopted based on the UN country classification see at https://www.un.org/en/development/desa/policy/wesp/wesp_current/2014wesp_country_classification.pdf.

7 OECD, *Action Plan on Base Erosion and Profit Shifting* (OECD Publishing 2013), at 25-26 (stating that an inclusive process should be established to include the developing countries to the project).

8 'OECD/G20 Base Erosion and Profit Shifting Project' available at https://www.oecd.org/en/publications/oecd-g20-base-erosion-and-profit-shifting-project_23132612.html (accessed 07 February 2025).

9 See e.g. I. Johanna Mosquera Valderrama, 'Legitimacy and the Making of International Tax Law: The Challenges of Multilateralism' (2015) 7 *World Tax Journal* 343-382 (stating that the OECD's MLI project does not meet the input and output legitimacy due to the lack of participation of the developing countries in the agenda-setting and decision-making processes.); T. Diniz Magalhaes, 'What is Really Wrong with Global Tax Governance and How to Properly Fix It' (2018) 10 *World Tax Journal* 499-536 (claiming that the current international tax governance is based on an exclusionary top-down approach by the various actors and a bottom-up approach that includes developing countries should be considered to enable legitimacy.).

10 C. Peters, *On the Legitimacy of International Tax Law* (IBFD 2014) (claiming that due to the social changes the current international tax structures should be revised and new ways should be found to improve the legitimacy of international tax law); P. Essers, 'International Tax Justice Between Machiavelli and Habermas' (2014) 68 *Bulletin for International Taxation* 54-66 (claiming that the current international tax justice is lack of legitimacy and to ensure both legitimacy and the effectiveness the international tax measures should be taken through deliberative democracy by engaging national parliaments and citizens.); L. Brosens & J. Bossuyt, 'Legitimacy in International Tax Law-Making: Can the OECD Remain the Guardian of Open Tax Norms?' (2020) 12 *World Tax Journal* 313-362 (claiming that the legitimacy of the OECD concerning the international law-making was lacked in BEPS Project and this lack of legitimacy can be abolished by monitoring especially decision-making processes.); I. Ozai, 'Institutional and Structural Legitimacy Deficits in the International Tax Regime' (2020) 2020(1) *World Tax Journal* 53-78 ('Institutional and Structural Legitimacy Deficits')(claiming that only the increasing participation of developing countries is not sufficient to ensure legitimacy in the international tax regime. There are also institutional legitimacy concerns about participation in decision-making mechanisms, and structural legitimacy problems about the lack of structural capacity of less powerful countries on the bargaining power.).

Despite the contributions of the UN, such as through the UN Model Convention¹¹ designed for bilateral tax treaties to be signed between developing and developed countries, Handbook on the Avoidance and Resolution of Tax Disputes¹² or Manual for the Negotiation of Bilateral Tax Treaties¹³, the UN has remained less influential than the OECD for a long time. Nevertheless, the UN has been working on strengthening its role in international tax cooperation by claiming that universal membership and legitimacy can contribute to international tax cooperation, both for developing and developed countries.¹⁴ The Secretary-General prepared a report addressing this issue on April 22, 2015.¹⁵ In the Report, the gaps and deficiencies in international tax cooperation, such as the limited representation of developing countries, the lack of technical assistance to developing countries, and insufficient information in tax administrations, have been raised.¹⁶ The Secretary-General emphasised that to bridge the gaps and address the shortcomings, Member States should establish an intergovernmental committee on tax cooperation.¹⁷ Yet, the UN's position on international tax matters remained unchanged until the adoption of the UN General Assembly Resolution on December 30, 2022, which promoted inclusive and effective international tax cooperation at the United Nations.¹⁸ The process is expected to be completed with the submission of the multilateral framework convention ('UN Tax Convention') and two early protocols to the first quarter of the eighty-second session of the General Assembly on September 21, 2027.¹⁹

Although the UN's efforts to establish multilateral governance in international taxation represent a pivotal moment, the current hierarchies and power dynamics embedded

11 UNDESA, 'United Nations Model Double Taxation Convention between Developed and Developing Countries' (2021) UN Doc. ST/ESA/378, available at <https://financing.desa.un.org/un-model-convention>.

12 UNDESA, 'United Nations Handbook on the Avoidance and Resolution of Tax Disputes' (2023), available at <https://doi.org/10.18356/978921000115>.

13 UNDESA, 'Manual for the Negotiation of Bilateral Tax Treaties' (2023), available at <https://financing.desa.un.org/sites/default/files/2024-04/BTT-2023.pdf>.

14 See at <https://www.un.org/development/desa/financing/what-we-do/ECOSOC/tax-committee/thematic-areas/strengthening-UN-role-international-tax-cooperation>.

15 UNGA, 'Report of the Secretary General on Further strengthening the work of the Committee of Experts on International Cooperation' (11 March 2015) UN Doc. E/2015/5 ('Further strengthening the work of the Committee of Experts on International Cooperation')

16 UNGA, 'Further strengthening the work of the Committee of Experts on International Cooperation, at paras. 20-26.

17 UNGA, 'Further strengthening the work of the Committee of Experts on International Cooperation, at para. 26.

18 UNGA Res. 77/244, 'Promotion of Inclusive and Effective International Tax Cooperation at the United Nations' (9 January 2023) ('Res. 77/244').

19 UNGA, 'Terms of reference for a United Nations Framework Convention on International Tax Cooperation' (16 January 2025) UN Doc. A/AC.298/2.

in the international tax system might pose significant challenges to achieving its stated goals. Establishing a power-balanced and coherent multilateral treaty-making process is more challenging in a system where countries have structural power²⁰ inequalities with different capacities and interests.²¹ For instance, more powerful actors may, directly and indirectly, shape narratives in the traditional treaty-making process through their dominant ideologies.²² Similarly, creating a coherent system²³ where all components align and reinforce shared objectives becomes increasingly difficult. Despite these challenges, building a power-balanced and coherent UN Tax Convention could inherently contribute to a more equitable and just global tax system as well as greater legal certainty.²⁴ Unfortunately, the current state of the international tax system suggests that the traditional mechanism of international tax treaty-making falls short of achieving such a tax system.

Considering the current shortcomings in international tax treaty making, this study questions whether new and innovative mechanisms such as artificial intelligence ('AI')²⁵ can be used to mitigate these challenges. The applications of AI tools in the context of taxation have been explored in the literature, particularly concerning their use by tax

20 See for more explanation on the concept of structural power in M. Barnett & R. Duvall, 'Power in Global Governance' in M. Barnett & R. Duvall (eds.), *Power in Global Governance* (Cambridge University Press 2009) 1-32, at 18-20; P. E. Corbett, *Morals, Law, & Power in International Relations* (John Randolph Haynes and Dora Haynes Foundation 1956) at 33.

21 Ozai, 'Institutional and Structural Legitimacy Deficits'.

22 E. Arik, 'Hidden Dynamics and Hierarchies in Tax Policy: A Critical Assessment of Fairness in OECD, EU, and UN', in I.J. Mosquera Valderrama et al. (eds.), *Redefining Global Governance* (Springer 2025) 115-133 ('Hidden Dynamics and Hierarchies in Tax Policy')

23 For a more detailed analysis on the concept of coherence, see R. Alexy & A. Peczenik, 'The Concept of Coherence and its Significance for Discursive Rationality' (1990) 3 Ratio Juris 130-147; K. Kress, 'Coherence' in D. Patterson (ed.), *A Companion to Philosophy of Law and Legal Theory* (Wiley-Blackwell Publishing 2010) 521-538.

24 Y. Radi, 'Coherence' in J. d'Aspremont & S. Singh (eds.), *Concepts for International Law* (Edward Elgar Publishing 2019) 105-116, at 116; Y. Radi, 'Standardization: A Dynamic and Procedural Conceptualization of International Law-Making' (2012) 25 Leiden Journal of International Law 283-307 (claiming that a coherent international law system would contribute to legal certainty); S. Christoph, 'Coherence and Consistency in International Investment Law' in R. Echandi & P. Sauve (eds.), *Prospects in International Investment Law and Policy* (2013) 391-402 (stating that in the context of international investment law, coherence and consistency would bring equality and justice to the system.).

25 Artificial intelligence is defined as follows: 'The capacity of software to develop processes similar to the human brain. It refers to computers that apply cognitive and reasoning capabilities that replicate a human's brain' in X. Oberson, *Taxing Robots: Helping the Economy to Adapt to the Use of Artificial Intelligence* (Edward Elgar Publishing 2019).

administrations.²⁶ Within that scope, the literature addressed the positive²⁷ and negative²⁸ impacts of these AI tools used by tax administrations. Furthermore, a range of legislative²⁹ and policy³⁰ responses have been developed to address the potential risks associated with the use of these AI tools. Despite the developments regarding the applicability of AI by tax administrations, the potential role of AI in the field of international tax law remains largely unexplored in both academic literature and policy discussions. Nevertheless, the application of AI has been studied in the context of other international treaty-making areas, and it has been found that AI can mitigate the effects of power asymmetries and increase coherence in international treaty negotiations and drafting.³¹

26 AI tools are used by tax administrations for taxpayer assistance through chatbots to answer taxpayers' questions, data collection for tax purposes, risk detection to identify taxpayers' non-compliance or fraud, risk scoring to identify potential taxpayers to conduct tax audits, nudging to send automated messages to lead the non-compliance taxpayers for compliance or to encourage the vulnerable taxpayers for getting further assistance, and jurisprudence analysis. See in D. Hadwick, 'Slipping Through the Cracks, the Carve-outs for AI Tax Enforcement Systems in the EU AI Act' (2024) 9(3) European Papers, 936-955, at 941-943 ('Slipping Through the Cracks').

27 The positive impacts of AI, such as improving justice for taxpayers, assisting the tax administrations for law enforcement and reducing tax compliance costs, have been highlighted. See e.g. in M. Hassan Shakil & M. Tasnia, 'Artificial Intelligence and Tax Administration in Asia and the Pacific, in N. Hendriyetty et al. (eds.), *Taxation in the Digital Economy* (Routledge 2022) 45-55; A. H. Saragih et al., 'The potential of an artificial intelligence (AI) application for the tax administration system's modernization: the case of Indonesia' (2023) 31 Artificial Intelligence and Law, 491-514.

28 The negative impacts of AI, such as transparency, biased outcomes, and overall taxpayers' rights have been discussed in the literature. See e.g. A. Bal, 'Ruled by Algorithms: The Use of "Black Box" Models in Tax Law' (2019) 95 Tax Notes International, 1159-1165; A. Faundez-Ugalde et al., 'Use of artificial intelligence by tax administrations: An analysis regarding taxpayers' rights in Latin American countries' (2020) 38 Computer Law & Security Review, 1-13; B. Peeters, 'European Law Restrictions on Tax Authorities' Use of Artificial Intelligence Systems: Reflections on Some Recent Developments' (2024) 2 EC Tax Review, 54-57, at 57; F. S. Anton, 'Artificial Intelligence and Tax Administration: Strategy, Applications and Implications, with Special Reference to the Tax Inspection Procedure' (2021) 2021 World Tax Journal, 575-608, at 603-604.

29 The EU adopted the AI Act to promote a human-centric and trustworthy AI while protecting fundamental rights. Regulation (EU) 2024/1689 of The European Parliament and of The Council of 13 June 2024, available at https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=OJ:L_202401689; The Council of Europe provided the Framework Convention on Artificial Intelligence to ensure that AI systems are consistent with human rights, democracy and the rule of law. Council of Europe, 'Council of Europe Framework Convention on Artificial Intelligence and Human Rights, Democracy and the Rule of Law' (05 September 2024), Council of Europe Treaty Series No. 225, available at <https://rm.coe.int/1680afae3c>.

30 The OECD published policy documents on AI. See e.g. OECD, 'Empowering Fiscal Reporting with Digital and Interactive Approaches' (2025), available at https://www.oecd.org/en/publications/empowering-fiscal-reporting-with-digital-and-interactive-approaches_82070ddb-en.html (exploring opportunities and challenges for establishing more powerful fiscal platforms incorporating AI.); OECD, 'Tax Administration 3.0: The Digital Transformation of Tax Administration' (2020), available at https://www.oecd.org/en/publications/tax-administration-3-0-the-digital-transformation-of-tax-administration_ca274cc5-en.html (providing a framework for digital transformation of tax administrations and the potential of incorporating AI tools into their systems.); The IMF also published a policy document. See in L. Aslett, 'Understanding Artificial Intelligence in Tax and Customs Administration' (2024), IMF Technical Notes and Manuals 2024/06, available at <https://www.imf.org/en/Publications/TNM/Issues/2024/11/21/Understanding-Artificial-Intelligence-in-Tax-and-Customs-Administration-555097> (providing explanations about AI in tax and customs administrations including ethical and legal challenges that need to be addressed) ('Technical Notes and Manuals').

31 W. Alschner & D. Skougarevskiy, 'Can Robots Write Treaties? Using Recurrent Neural Networks to Draft International investment Agreements' in F. Bex and S. Villata (eds.) *Legal Knowledge and Information Systems* (IOS Press 2016) 114-119 ('Can Robots Write Treaties?').

Building on this premise, this research examines to what extent AI can help mitigate the challenges posed by existing power dynamics in the UN Tax Convention process, to promote more inclusive and effective tax cooperation. The research analyses the existing international tax treaty-making framework at the UN to reveal embedded power imbalances and incoherencies that influence current outcomes. This study aims, first, to investigate the underlying dynamics of the negotiation process through critical discourse analysis and, second, to explore the potential role of AI in shaping a more power-balanced and coherent international tax system.

To that end, Section 2 examines the current studies analyzing the impacts of AI in international treaty-making, laying the groundwork for potential implications of AI in the UN Tax Convention process. Section 3 provides an overview of the UN Tax Convention process, addressing its background and declared objectives. Section 4 conducts a critical discourse analysis of the UN documents, the submitted inputs, and the Member States' statements to unpack the traces of power imbalances and incoherence. Subsequently, Section 5 examines the potential implications of AI as a tool for treaty drafting and monitoring. The final Section will conclude this article by summarising the findings and showing directions for future research.



The Role of Artificial Intelligence in International Treaty-Making

AI tools are increasingly being adopted in legal contexts. They are used in document analysis, legal case research, risk assessment and the generation of initial report drafts for lawyers, companies and government agencies.³² These tools can replicate the legal reasoning and argumentation by breaking the complex human tasks down into computational steps.³³ For instance, one of the applications of these AI tools is in predicting legal judgments. By identifying the facts, legal principles, and key arguments from prior cases, these tools can quite accurately predict the outcomes of judgments in cases with similar facts.³⁴

This growing application of AI in the legal context has led to an expanding body of literature analysing the opportunities and risks these new technologies bring to the field of law.³⁵ The most relevant body of literature for the perspectives of this article focuses on developing AI tools for drafting international investment treaties and predicting the

32 J. Williamson, 'The Rise of AI in Legal Practice: Opportunities, Challenges, & Ethical Considerations' (March 2025) Colorado Technology Law Journal (last visited 25.07.2025), <https://ctlj.colorado.edu/?p=1297>; For AI-powered legal tools see e.g. Westlaw Edge, <https://legal.thomsonreuters.com/en/products/westlaw-edge> and Nexis+, <https://www.lexisnexis.com/en-int>. These AI-powered tools are offered to law firms, companies and also the government agencies

33 K. D. Ashley, *Artificial Intelligence and Legal Analytics* (Cambridge University Press 2017), 4.

34 An AI tool developed to predict the European Court of Human Rights decision was able to predict the outcomes with 97% accuracy. See in J. Colletette et al., 'Explainable AI tools for legal reasoning about cases: A study on the European Court of Human Rights' (2023) 317 *Artificial Intelligence* 1-24; N. Z. Dina, et al., 'Legal Judgment Prediction using Natural Language Processing and Machine Learning Methods: A Systematic Literature Review' (2025) 15(2) *Sage Open* 1-25; (contra.) It has been argued in the literature that the prediction accuracy seems high in the tools developed because the tools actually rely on the data from the judgment itself. However, pre-judgment data should be used for predictions to achieve more accurate outcomes. Currently, the accuracy results are misleading. See in M. Medvedeva & P. McBride, 'Legal Judgment Prediction: If You Are Going to Do It, Do It Right' (2023), *Association for Computational Linguistics* 73-84.

35 See e.g. M. Chinen, *The International Governance of Artificial Intelligence*, (Edward Elgar Publishing 2023) (inquiring the global governance of AI and highlighting the limits and potentials of its governance at the international level); M. Arvidsson and G. Noll, 'Artificial Intelligence, Decision Making and International Law' (2023) 92 *Nordic Journal of International Law* 1-8 (providing an introduction the special issue focusing on how AI might impact the international law); E. van den Hoven, 'Making the Legal World: Normativity and International Computational Law' (2022) 3(1) *Communitas* 32-56 (stating that the normativity in international law and data-driven technologies like AI do not naturally align. Accordingly, it was claimed that more research is needed on that issue for legal protection in the system); J. Lee, *Artificial Intelligence and International Law* (Springer 2022); J. de Bruyne & C. Vanleenhove (eds.), *Artificial Intelligence and the Law* (Intersentia 2021); M. Varju & K. Mezei (eds.) *The Challenges of artificial Intelligence for Law in Europe* (Springer, 2025).

outcomes of bilateral negotiations, offering valuable insights for treaty-making processes.³⁶ For instance, a metric developed in the literature analyses the impacts of the bargaining asymmetries on the negotiation outcome of international investment treaties.³⁷ The analysis showed that the bargaining power differences, technical expertise levels and overall capacity of the developing countries adversely impact the consistency scores of their treaties.³⁸ On the other hand, developed countries have more consistent treaty networks, making them rule-makers and developing countries rule-takers in international investment treaties.³⁹ Consequently, the research suggested that a more coherent treaty strategy would improve the negotiation outcomes for developing countries.

Furthermore, an AI model called recurrent neural networks ('RNN') was trained to draft international investment treaties to provide time-efficient and power-balanced international negotiations.⁴⁰ RNNs aim to replicate the neural networks in the human brain and create a memory function, allowing past outcomes to influence the current ones recurrently.⁴¹ The model was trained with the previous bilateral investment treaties, and the AI-generated treaty provisions closely resembled the existing ones in terms of both style and content.⁴² Nevertheless, certain shortcomings, such as repetitiveness and omission of some clauses, were detected in the AI-generated treaties, which were eliminated later in the model.⁴³ The research concluded that using the RNN models could

36 See e.g. H. Liu & C. Lin, 'Artificial Intelligence and Global Trade Governance: A Pluralist Agenda' (2020) 61 *Harvard International Law Journal* 407-450 ('Artificial Intelligence and Global Trade Governance'); M. McLaughlin, 'Regulating Artificial Intelligence in International Investment Law' (2023) 24 *Journal of World Investment & Trade* 256-300; S. Peng et al. (eds.), *Artificial Intelligence and International Economic Law* (Cambridge University Press 2021).

37 W. Alschner & D. Skougarevskiy, 'Mapping the Universe of International Investment Agreements' (2016) 19 *Journal of International Economic Law* 561-588 ('Mapping the Universe of International Investment Agreements').

38 Alschner & Skougarevskiy, 'Mapping the Universe of International Investment Agreements', at 577.

39 Alschner & Skougarevskiy, 'Mapping the Universe of International Investment Agreements', at 571-577.

40 Alschner & Skougarevskiy, 'Can Robots Write Treaties?.'

41 M. Khishe & Gh. R. Parvazi, 'Artificial Neural Networks, Concept, Application and Types' in D. Alexander (ed.) *Neural Networks* (Nova Science Publishers 2020), 1-30, at 7-23.

42 Alschner & Skougarevskiy, 'Can Robots Write Treaties?', at 117.

43 W. Alschner & D. Skougarevskiy, 'Towards an Automated Production of Legal Texts Using Recurrent Neural Networks' (2017) 16th International Conference Artificial Intelligence and Law, Conference Proceedings 229-332 ('Towards an Automated Production of Legal Texts').

provide a consensus-building first draft for bilateral or multilateral treaty negotiations by removing the complexities and power asymmetries in the process.⁴⁴

The existing developments in AI-driven international treaty-making in the literature can provide a foundation for examining how these technologies might address power imbalances and enhance coherence in the UN Tax Convention negotiations. To understand whether AI can and how to address power imbalances and coherence issues, the next section will critically examine how these challenges manifest in the UN Tax Convention process.

44 Alschner & Skougarevskiy, 'Can Robots Write Treaties?', at 119; Alschner & Skougarevskiy, 'Towards an Automated Production of Legal Texts', at 12; see also in A. Belosludtsev & E. Dziuba, 'Generative Artificial Intelligence in the System of International Relations: Risks, Opportunities, and Regulations' in R. Bolgov et al. (eds.), *Proceedings of Topical Issues in International Political Geography* (TIPG 2023) (claiming that AI can be used as a mechanism for redistributing power in the international system).



The UN Tax Convention and its Scope

Background

This section will provide a general overview of how the UN Tax Convention process was initiated and the motivations behind it. During the seventy-seventh session of the UN General Assembly held on December 30, 2022, the Resolution on the promotion of inclusive and effective international tax cooperation at the UN proposed by Nigeria on behalf of the Group of African States was accepted.⁴⁵ The Resolution called for combating illicit financial flows⁴⁶, as they adversely impact developing countries. Furthermore, other harmful activities, such as tax evasion, tax base erosion, and profit shifting, were highlighted, and the importance of working together to eliminate them was emphasised. It stressed the need to strengthen international tax cooperation at the UN, which is a more inclusive intergovernmental forum. Based on these considerations, the Resolution decided to begin intergovernmental discussions at the UN, including the possibility of drafting an international tax framework or instrument through a UN intergovernmental process. Finally, it requested that the Secretary-General prepare a report, including potential legal instruments and the next steps, such as establishing a member state-led, open-ended, and ad hoc intergovernmental committee.

Following the Resolution, upon the invitation of the Secretary-General, the written inputs were collected from member states and other relevant stakeholders.⁴⁷ Upon consultations with all the stakeholders, including civil society, business and academia, the Secretary-General finalised his Report on the promotion of inclusive and effective international tax cooperation at the UN.⁴⁸ According to the Report of the Secretary-General, inclusive and effective international tax cooperation would require flexibility,

45 UNGA, Res. 77/244.

46 The concept of illicit financial flows is defined as ‘financial flows that are illicit in origin, transfer or use, that reflect an exchange of value and that cross-country borders’. In the context of taxation, tax evasion activities and aggressive tax avoidance - despite their legality – are also considered within the scope of illicit financial flows. See in UNODC and UNCTAD, ‘Conceptual Framework for the Statistical Measurement of Illicit Financial Flows’ (October 2020).

47 For submitted inputs see ‘Inputs’ UNDESA, available at <https://financing.desa.un.org/inputs> (accessed 21 February 2025).

48 UNGA, ‘Report of the Secretary-General’.

simplicity, stability and the participation of all parties in rule-making, agenda-setting, and decision-making.⁴⁹ Furthermore, he proposed three potential options and next steps to realise tax cooperation at the UN: Multilateral convention on tax, framework convention on international tax cooperation, and framework for international tax cooperation.⁵⁰

With these proposed legal instruments in mind, the seventy-eighth session of the UN General Assembly concluded with a decision to develop a UN framework convention on international tax cooperation.⁵¹ Based on this choice, it was decided to establish a Member State-led, open-ended, ad hoc intergovernmental committee and its Bureau to draft the terms of reference ('ToR'). Furthermore, the General Assembly requested drafting the ToR by taking into account the different needs, priorities and capacities of all countries, flexibility, and the opportunity to simultaneously develop early protocols such as on measures against illicit financial flows or taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and submitting the ToR at the seventy-ninth session.

The Ad Hoc Committee conducted one organisational session and two sessions on substantive matters to draft the ToR. During the seventy-ninth session of the General Assembly, the draft ToR was adopted.⁵² This document outlines the overall structural elements of the framework convention, establishing a foundational guide for drafting it.⁵³ Accordingly, the ToR includes topics such as objectives, principles, commitments, and capacity-building that need to be included in the UN Tax Convention on international tax cooperation. Furthermore, the ToR also requires two early protocols to be developed within the scope of the UN Tax Convention, and the topic of the first one will be on taxation of income derived from the provision of cross-border services in an increasingly digitalised and globalised economy.⁵⁴ The ToR further requires that the second topic be selected from specific priority areas during the organisational sessions.⁵⁵

49 UNGA, 'Report of the Secretary-General', paras. 10-18.

50 UNGA, 'Report of the Secretary-General', paras. 47-61.

51 UNGA Res. 78/230, 'Promotion of Inclusive and Effective International Tax Cooperation at the United Nations' (28 December 2023) ('Res. 78/230').

52 UNGA Res. 79/235, 'Promotion of Inclusive and Effective International Tax Cooperation at the United Nations' (31 December 2024).

53 UNGA, 'Terms of reference for a United Nations Framework Convention on International Tax Cooperation' (16 January 2025) UN Doc. A/AC.298/2 ('Terms of Reference').

54 UNGA, Terms of Reference, para. 15.

55 The priority areas are listed as follows: taxation of digitalised economy, measures against tax-related illicit financial flows, prevention and resolution of tax disputes, addressing tax evasion and avoidance by high-net worth individuals and ensuring their effective taxation in relevant Member States. See in UNGA, Terms of Reference, para. 16.

The UN Tax Convention process is still ongoing, and the most recent⁵⁶ developments happened during the organisational sessions of the Intergovernmental Negotiating Committee on the UN Tax Convention. Accordingly, the topic of the second early protocol was chosen as the prevention and resolution of tax disputes and the decision-making procedure on matters of substance was decided as a two-thirds majority.⁵⁷ Finally, the Intergovernmental Negotiating Committee will conduct three substantive sessions per year until the submission of the final text to the eighty-second General Assembly.

Objectives

The initial motivation for establishing the UN Tax Convention was referred to in the Resolution adopted in the seventy-seventh General Assembly as combating illicit financial flows, preventing their negative impacts on developing countries, eliminating tax evasion, and tax base erosion and profit shifting.⁵⁸ Achieving fully inclusive and effective international tax cooperation was promoted to avoid these undesired outcomes in international taxation. In this context, the Secretary-General established a working definition for the concepts of ‘inclusive and effective’ in his report. The Secretary-General provided substantive⁵⁹ and procedural⁶⁰ definitions of inclusive and effective international tax cooperation. As per the substantive definition, the Secretary-General identified the elements of inclusive and effective international tax system as flexible, simple, easy to apply, and stable. The procedural aspects of inclusive and effective tax cooperation were defined as the participation of all parties in agenda-setting, decision and rule-making processes, as well as agreement processes on dispute resolution mechanisms.

Later in the process, the ToR formally outlined the objectives that should be included in the UN Tax Framework as follows⁶¹:

- a) Establish fully inclusive and effective international tax cooperation in terms of substance and process;
- b) Establish a system of governance for international tax cooperation capable of responding to existing and future tax and tax-related challenges on an ongoing basis;
- c) Establish an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development, with a view to enhancing the

56 As of 25 February 2025.

57 See draft decisions at <<https://financing.desa.un.org/organizational-session>>.

58 UNGA, Res. 77/244.

59 UNGA, ‘Report of the Secretary-General’, paras. 10-12.

60 UNGA, ‘Report of the Secretary-General’, paras. 13-18.

61 UNGA, ‘Terms of Reference’, para. 7.

legitimacy, certainty, resilience and fairness of international tax rules, while addressing challenges to strengthening domestic resource mobilisation.

The first objective reaffirms the initial motivation behind the UN Tax Convention on establishing fully inclusive and effective international tax cooperation. This objective establishes a concrete and precise framework for the UN Tax Convention processes, as the Secretary-General has already clarified the concepts of ‘inclusive and effective’. The second objective also provides a clear aim: building a dynamic UN Tax Framework to reflect current and potential challenges. Unlike the first two objectives, the third one refers to several concepts, such as fairness, transparency, and efficiency, without clarifying them.



Power Dynamics and Coherence in UN Tax Convention: A Critical Discourse Analysis

Scope of the Analysis

The stated objectives of the UN Tax Convention are crucial to achieving a well-functioning and balanced international tax system. However, successfully achieving these would depend on addressing the potential challenges and developing possible solutions throughout the drafting process of the UN Tax Convention.⁶² This article analyses two potential obstacles to achieving the stated objectives: The power imbalance between countries and the incoherence of the process.

Power Imbalance

The UN Tax Convention process aims to provide a more inclusive, thus legitimate, international tax cooperation at the UN. Accordingly, the initial step towards that aim is to provide a forum that enables developing countries to participate actively in agenda-setting, decision-making, and law-making processes. While the new UN process legitimately increases the participation of developing countries, the persistent structural power inequalities between developed and developing countries still challenge achieving a more equal and just global tax system.⁶³

One significant factor reinforcing these power imbalances is the current technical knowledge on international taxation held by the OECD and its member states.⁶⁴ The developed countries (through the OECD) have produced knowledge as the current power-holders. Consequently, the produced knowledge has recontributed to that power: making

62 J. Lammers, 'Rebalancing Power: A UN Tax Council as A Political Counterbalance in the Global Tax Debate' (2025) 53 Intertax 67-84 (stating that exploring the possibility of establishing a UN Tax Council might reconcile the power asymmetries and lead to achieving a more inclusive and effective international tax cooperation).

63 I. Ozai, 'Institutional and Structural Legitimacy Deficits in the International Tax Regime' (2020) 2020(1) World Tax Journal 65.

64 Ozai, 'Institutional and Structural Legitimacy Deficits', at 70; Christensen, 'Between Revolution and Rhetoric', at 11.

the international tax system in ways that reflect their interests.⁶⁵ Therefore, achieving inclusive and effective tax cooperation will remain challenging as long as these power imbalances persist.

Recent literature highlighted this concern, arguing that moving the international tax law and policymaking processes to the UN would not necessarily achieve the objectives unless structural inequalities are addressed.⁶⁶ Therefore, although the UN process can provide a legitimate platform for participation, current challenges originating from structural differences, such as negotiating capacity, the language of negotiations, agenda-setting, and cooperation between political and technical stakeholders, stand as significant obstacles to achieving the objectives of the UN Tax Convention.⁶⁷ For instance, during the organisational sessions for drafting the ToR, nearly half of the developed countries (including the EU) made statements, compared to only a quarter of the developing countries.⁶⁸ This might show that while international tax law-making through the UN can give developing countries the opportunity to participate more actively, it does not yet guarantee the active involvement of most developing countries.

Incoherence

A coherent system would require that each step of the process and the overarching objectives support each other. Otherwise, the potential success of the project and legal certainty would be challenged. Accordingly, the objectives outlined in the ToR must be clearly defined and well-supported to ensure coherence. If not well-defined and focused,

65 M. Foucault, 'Prison Talk', in C. Gordon (ed.), *Power/Knowledge* (Pantheon Books 1980), 37-52; M. Foucault, *Discipline and Punish*, A. Sheridan (trans.) (Vintage Books 1995), at 32.

66 R. C. Christensen, 'Between Revolution and Rhetoric: The UN Vote and the Future of International Tax Cooperation' (2024) 1 British Tax Review 2-12 ('Between Revolution and Rhetoric'); L. Cadzow, et al. 'Inclusive and Effective International Tax Cooperation: Views From the Global South' (2023) ICTD Working Paper 172, at 14 ('Inclusive and Effective International Tax Cooperation').

67 Cadzow, et al. 'Inclusive and Effective International Tax Cooperation', at 3 (the research identifies four areas posing challenges to many lower-income countries: negotiating capacity, language of negotiations, agenda-setting, cooperation between political and technical stakeholders); T. Dagan, 'The Tax Treaties Myth' (2000) 32 NYU Journal of International Law and Politics 939 (stating that developing countries lose revenue due to the bilateral tax treaties as they have less negotiation power than the developed ones) ('The Tax Treaties Myth'); M. Hearson, 'When do developing countries negotiate away their corporate tax base?' (2018) 30 Journal of International Development 233 (stating that the power asymmetries between developed and developing countries play a role in treaty negotiations and powerful countries are more likely conduct treaties reflecting their interests); S. Oei, 'Disentangling Power and Preferences in Tax Treaty Negotiations: Analyzing Tax Treaties between Developing and OECD Countries Using Multilevel Modeling' (2024) Working Paper available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4904333 accessed 3 March 2025) (stating that treaty negotiation outcomes reflect the interests of more powerful developed countries); H. B. Cifci & R. R. Obando, 'Enhancing Tax Treaty Negotiations through the Lens of Representation' (2025) 79 Bulletin for International Taxation 16-28 (analysing tax treaty negotiations and how the negotiation outcomes can be beneficial for both developing countries and developed countries).

68 UNGA, 'Report on the organizational session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation' (29 February 2024) UN Doc. A/AC.295/2024/2.

the direction of the UN Tax Convention might be changed through the countries' influence. This potential divergence from the initial stated objectives would adversely affect the legal certainty of the process.

Although some of the stated objectives under the ToR are clear and well-defined, such as establishing fully inclusive and effective international tax cooperation, some objectives are still unclear and create uncertainty in the system.⁶⁹ For instance, the objective stated in the ToR is establishing 'an inclusive, fair, transparent, efficient, equitable and effective' international tax system to enhance 'the legitimacy, certainty, resilience and fairness' of international tax rules.⁷⁰ While achieving these principles might be crucial for the international tax system, there are no clear definitions of these concepts within the scope of international taxation. Without a clear definition, these concepts might mean different things depending on the context and the stakeholders referring to them.⁷¹ The conceptual unclarity might hinder the coherence of the process and pose challenges to achieving the stated objectives.

Furthermore, the lack of clarity in the objectives might adversely affect building a targeted approach, and the initial motivation might elude during the process through the influence of the actors. For instance, the initial motivation behind the promotion of inclusive and effective tax cooperation was declared as the challenges posed by illicit financial flows.⁷² Later in the process, the subject of illicit financial flows was not even selected among the options for the early second protocol.⁷³ The importance of combating them might be diminished because it was unclear how illicit financial flows aligned with the mentioned principles. Consequently, it was not selected for the early second protocol. This raises the question: Why was it sidelined if addressing illicit financial flows was initially a key motivation? Such ambiguity can impose challenges to legal certainty in the UN process.

69 The substantive and the procedural definitions of 'inclusive and effective' were provided under the General Secretary Report. See in UNGA, 'Report of the Secretary-General', paras. 10-18.

70 UNGA, 'Terms of Reference', para. 7.

71 On the unclarity of the concept of fairness see e.g. P. Lamberts, 'Fair Taxation: Truth is in the Eye of the Beholder' (2017) 45 Intertax 49-53; I. Burgers & I. Mosquera, 'Fairness: A Dire International Tax Standard with No Meaning?' (2017) 45 Intertax 767-783; F. Debelva, 'Fairness and International Taxation: Star-crossed Lovers?' (2018) 2018 World Tax Journal 563-583; Arik, 'Hidden Dynamics and Hierarchies in Tax Policy'.

72 UNGA, Res. 77/244, at 1.

73 Although measures against tax-related illicit financial flows were among the options for the early second protocol, prevention and resolution of tax disputes were selected at the organisational session. See the draft decision INC, 'Framework Convention, Protocol I on taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy and Protocol II' (5 February 2025) UN Doc. A/AC.298/CRP.5.

Methodology and Analytical Approach

This analysis aims to examine the power dynamics in the UN Tax Convention processes, specifically how developed countries influence international tax law-making by reinforcing their interests and shaping outcomes.⁷⁴ The approach challenges the assumed neutrality and inclusivity of these processes by exposing the embedded power dynamics. To achieve this, the study employs critical discourse analysis focusing on how powerful actors influence the discourse.⁷⁵

Within the scope of the discourse analysis, the member states' inputs and general statements are examined to understand the different interests and positions.⁷⁶ Documents submitted by member states in languages other than English are omitted from this research. Furthermore, the official UN documents, such as resolutions and session reports, are also reviewed to assess the influence of member states' discourse in shaping the UN Tax Convention outcomes. The timeframe of the analysis spans from the initial UN Resolution A/RES/77/244, dated December 30, 2022 to the most recently available document, the session report A/AC.298/3 dated February 17, 2025, on the organisational session of the UN Tax Convention.

The discourse analysis is limited to and shaped around two main themes followed throughout this study: power imbalances and incoherence. A qualitative data analysis software, MAXQDA, is used to code and examine the documents systematically. The coding is assessed both deductively by searching occurrences of pre-defined codes such as 'consensus', 'majority' and inductively by developing codes during analysis, such as the emerging themes on the interest areas (e.g., 'illicit financial flows', 'tax disputes resolution'). After that, the patterns and occurrence frequencies are interpreted to identify the influence of structural power differences on agenda-setting and decision-making processes and discrepancies between the objective and the actual negotiation outcomes. Accordingly, the following section presents the findings of the discourse analysis, focusing on power imbalances and incoherence within the UN Tax Convention process.

Findings on Power Imbalances and Incoherence

The analysis has shown that the power imbalances between countries can be seen and are acknowledged to a certain extent in the overall discourse of the UN Tax Convention

⁷⁴ M. van Hulst et al. 'Discourse, framing and narrative: three ways of doing critical, interpretive policy analysis' (2024) 19 *Critical Policy Studies* 74-96, at 75.

⁷⁵ T. A. van Dijk, 'Critical Discourse Analysis' in D. Tannen et al. (eds.) *The Handbook of Discourse Analysis* (Wiley 2015) 466-485, at 466.

⁷⁶ See Appendix 2 for the list of all analysed documents.

processes. The limited capacities of developing countries⁷⁷, such as technical knowledge and financial resources, and varying interests of countries in international tax matters have been among the most frequently raised subjects in the UN documents⁷⁸, as well as country inputs⁷⁹ (See Table 1). Furthermore, developed countries highlighted the success of the OECD's current work and questioned the necessity of a UN tax process.⁸⁰

Table 1: The frequency of implicit references to power imbalances in the UN Tax Convention processes

	Frequency	Percentage
Capacities of developing countries	65	38,69
Different interests	27	16,07
Equal footing	20	11,90
Support to the OECD	19	11,31
Developing country participation	13	7,74
Questioning the need for the UN Tax Process	10	5,95
Existing rules	7	4,17
Level playing field	7	4,17

Furthermore, the influence and the power of the OECD through knowledge production can be seen in the language used in documents submitted by countries, including developing nations, and in those prepared by the UN. For instance, there is a vast reference to 'equal footing' and 'level the playing field', which are concepts primarily developed and used by the OECD in the context of the BEPS Project and Inclusive Framework.⁸¹ This indicates that the OECD's influence remains significant despite efforts to shift international tax processes to the UN, an institution expected to offer a more neutral and inclusive perspective.

Accordingly, the research has suggested that the current power imbalances addressed in the literature are noticeable in the UN Tax Convention processes. After this determination, I have further analysed whether the UN Process has achieved meaningful participation for developing countries in decision-making and agenda-setting despite the existing power imbalances. The research has revealed different outcomes of inclusiveness for developing

77 In this research, developing countries are defined as those that are not classified as developed economies.

78 See e.g. UNGA, 'Report of the Secretary-General', paras. 14, 15, 18, 33, 47, 68, 70.

79 See e.g. African Group, Azerbaijan, India, Bahamas, Bolivia, Canada, Germany, Italy, Japan, New Zealand inputs to the Secretary-General report available at <https://financing.desa.un.org/inputs>.

80 See e.g. Japan, Liechtenstein, United Kingdom, United States, New Zealand inputs the Secretary-General report available at <https://financing.desa.un.org/inputs>.

81 See e.g. UNGA, 'Report of the Secretary-General', para. 16; UNGA Res. 78/230, 'Promotion of Inclusive and Effective International Tax Cooperation at the United Nations' (28 December 2023); India, Morocco, Singapore, Nigeria, Russia, Spain, the United States inputs to the Secretary-General report available at <https://financing.desa.un.org/inputs>.

countries in decision-making and agenda-setting processes. First, moving international tax matters to the UN has facilitated broader participation from developing countries in the UN sessions.⁸² Consequently, this form of participation⁸³ enables developing countries to play a crucial role in the decision-making processes through voting, as they outnumber developed countries.

On the other hand, the active participation of the developing countries through making statements has remained limited, as many did not make any statements during the drafting of the ToR negotiations (Appendix 3). Similarly, the input submissions by the developing countries for the UN processes have been relatively minimal compared to the number of developing countries.⁸⁴ Nevertheless, the developing countries made more statements than developed countries in total during the sessions conducted at the UN (See Table 2). This shows that while certain developing countries (e.g., Argentina, Bahamas, Brazil, Colombia, India, Jamaica) were repeatedly active in discussions, the others did not make any statements (e.g., Angola, Congo, Cyprus, Guatemala, Kuwait, Paraguay).⁸⁵

Table 2: Frequency of statements made by developing countries during all sessions conducted

	Frequency	Percentage
Developing country	290	57,31
Developed country	216	42,69

Considering the repeated participation by only a group of developing countries, their effective participation in agenda-setting has become questionable. The research analysed the inputs and general statements submitted by the member states to understand to what extent developing countries contributed to shaping the agenda-setting outcome. During the UN Tax Convention processes, two critical decisions were made: The subject of the early protocols and the decision-making system.

The first decision was on the subject of early protocols. Accordingly, the Chair of the Ad Hoc Committee called for substantive inputs, including the subject choice of the early

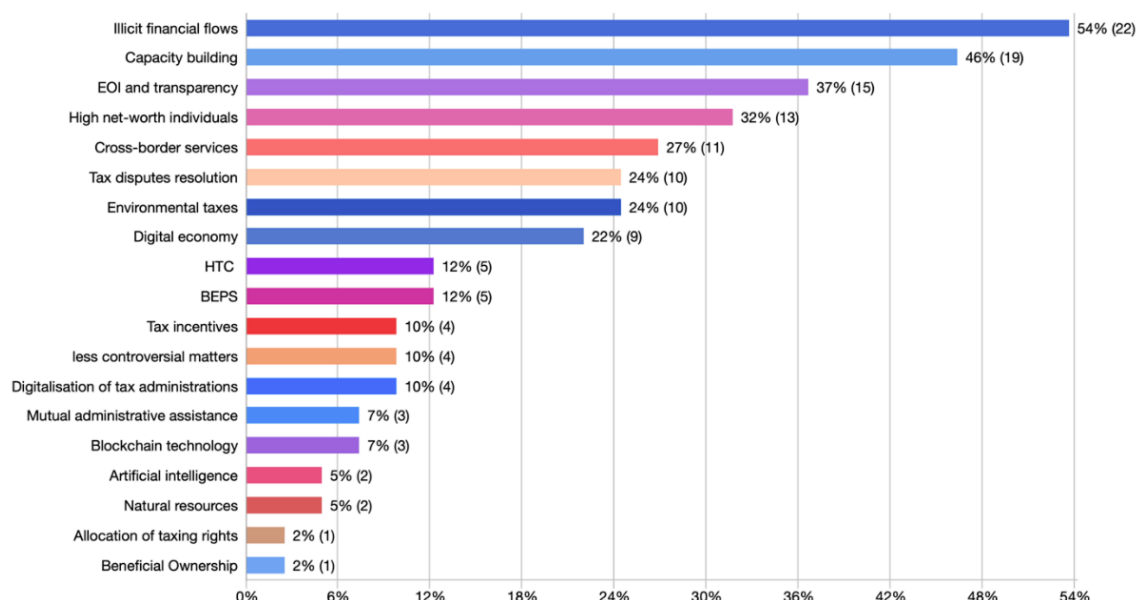
⁸² UNGA, 'Report on the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation' (30 August 2024) UN Doc. A/79/333, Annex II.

⁸³ Physically attending the sessions can be called 'passive' participation, while engaging in the sessions through making statements can be considered 'active' participation.

⁸⁴ Submitted inputs are available at <https://financing.desa.un.org/un-tax-convention/inputs> and <https://financing.desa.un.org/inputs>.

⁸⁵ See e.g. UNGA, 'Report of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation on its organizational session' (17 February 2025) UN Doc. A/AC.298/3; UNGA, 'Report on the second session of the Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation' (30 August 2024) UN Doc. A/79/333.

protocols.⁸⁶ Furthermore, during the organisational session of the UN Tax Convention, the member states also had the chance to present their choice of subjects. Based on the inputs and general statements submitted, the distribution of subject choices among all participating countries is illustrated in the figure below (Figure 1):



As shown in Figure 1, the subjects of illicit financial flows, along with capacity building, exchange of information and transparency, were among the top frequently referred subjects. While the frequency of reference to some subjects was similar between developed and developing countries, notable differences emerged in their priorities (See Table 3). The most significant difference is in the substantially higher emphasis placed by developing countries on illicit financial flows. It should also be noted that the initial motivation for initiating the UN Tax Convention processes was declared as the adverse impacts of the illicit financial flows. Despite the notable reference to the subject of illicit financial flows by the developing countries, it was not selected as a subject for the early protocols.⁸⁷

Table 3: Frequency of the declared subject choice by developed and developing countries

	Developed country	Developing country
Illicit financial flows	6	27
Natural resources	1	1
Beneficial Ownership	0	1

⁸⁶ Available at <https://financing.desa.un.org/un-tax-convention/first-session>.

⁸⁷ UNGA, 'Report of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation on its organizational session' (17 February 2025) UN Doc. A/AC.298/3.

	Developed country	Developing country
Digitalisation of tax administrations	4	0
Less controversial matters	4	0
Tax incentives	0	4
Allocation of taxing rights	0	1
Tax disputes resolution	3	7
Environmental taxes	5	5
Artificial intelligence	0	2
Blockchain technology	0	3
Mutual administrative assistance	0	3
Capacity building	9	10
Cross-border services	0	11
High net-worth individuals	5	8
Digital economy	1	8
HTC	0	5
BEPS	0	5
EOI and transparency	7	9

This outcome suggests that developing countries face challenges in effectively incorporating their priorities and interests into the agenda despite increased participation in the UN Tax Convention process. As a result, existing power asymmetries continue to pose significant obstacles to achieving the UN Tax Convention's declared objectives of fostering more inclusive and effective international tax cooperation.

Moreover, the discrepancy between the discourse and the outcomes in the UN Tax Convention process further creates incoherence in the system. Although combating tax-related illicit financial flows was the initial motivation and remained a central theme in the discourse, it ultimately did not make it onto the agenda. As a result, the objectives shifted over time without a clear explanation or justification.

In addition to determining the subjects of the early protocols, the second major decision in the UN Tax Convention process was on the decision-making system. The analysis showed a significant divergence in the discourses between the developing and developed countries on that issue. While developed countries insisted that consensus-based decision-making is the only way to achieve inclusive and effective tax cooperation⁸⁸, most developing countries suggested adopting a majority-based voting system for the UN Tax Convention processes⁸⁹. Even though the number of developed countries is far less than that of developing country members, the consensus voting system was mentioned

88 See e.g. in general statements of the EU and Japan during the organisational session, available at <https://financing.desa.un.org/organizational-session>; See also in general statements of the Netherlands, Italy and Norway in the second session for ToR, available at <https://financing.desa.un.org/un-tax-convention/second-session>.

89 See e.g. submitted inputs by Bahamas, Brazil, Pakistan, available at <https://financing.desa.un.org/un-tax-convention/inputs>.

vastly more often in the general statements and inputs by the developed countries (See Table 4).

Table 4: Frequency of the references to majority and consensus by developed and developing countries

	Developed country	Developing country
Majority	18	9
Consensus	108	28

As a result of pressure from developed countries, the principle of consensus was incorporated into the decision-making process. In this regard, the adopted decision requires that the Committee shall exhaust in good faith all necessary efforts to reach a consensus and if the consensus cannot be reached, decisions should be taken by a two-thirds majority.⁹⁰ The Chair will decide upon the recommendation of the Bureau when all the efforts have been exhausted to reach a consensus, and after that, the decisions can be taken by a two-thirds majority. Although this decision-making form aims to provide a middle ground between two distinct positions, it could create incoherence and legal uncertainty in future processes. For example, how and based on which criteria the efforts will be deemed exhausted is unclear, and it gives broad discretion to the Chair.

Finally, this research showed that the discourse of the UN Tax Convention processes involves several concepts used by the member states and official UN documents without providing any definition. For example, concepts such as fairness⁹¹, efficiency⁹²,

90 UNGA, 'Report of the Intergovernmental Negotiating Committee on the United Nations Framework Convention on International Tax Cooperation on its organizational session' (17 February 2025) UN Doc. A/AC.298/3, para. 25.

91 See e.g. UNGA, 'Res. 77/244'; Country inputs submitted for the Secretary-General Report by Canada, China, Philippines, India; Country inputs submitted for drafting ToR by African Group, Bahamas, Bolivia, Brazil.

92 See e.g. UNGA, 'Res. 77/244' and 'Res. 78/230'; Country input submitted for the Secretary-General Report by African Group; Country inputs submitted for drafting ToR by Brazil, Germany, Japan, Pakistan.

transparency⁹³, legitimacy⁹⁴, stability⁹⁵, resilience⁹⁶, equity⁹⁷, accountability⁹⁸, and consistent⁹⁹ were often referred to. Moreover, these undefined concepts of fairness, transparency, efficiency, equity, effectiveness, legitimacy, certainty, and resilience were mentioned in the ToR under the objectives section.¹⁰⁰ The lack of clear definitions creates uncertainty and may lead to incoherence, as these terms remain open to interpretation by different actors.

Overall, the discourse analysis showed that power imbalances, mainly originating from structural differences between developing and developed countries, are visible and acknowledged by the Member States and the UN documents. The study further analysed whether the UN Tax Convention processes provide an inclusive and effective system in agenda-setting and decision-making despite the structural imbalances. The study showed that developing countries face challenges in effectively incorporating their priorities and interests in agenda-setting, resulting in power-imbalanced and incoherent outcomes. Furthermore, the treaty-making process and outcomes also include undefined concepts, leading to legal uncertainty and incoherence in the whole process.

93 See e.g. UNGA, 'Res. 77/244'; Country inputs submitted for the Secretary-General Report by African Group, Germany, Costa Rica; Country inputs submitted for drafting ToR by Pakistan, Colombia, Brazil.

94 See e.g. UNGA, 'Res. 78/230'; Country inputs submitted for the Secretary-General Report by Italy, Nigeria; Country inputs submitted for drafting ToR by Bahamas, Norway, Luxembourg.

95 See e.g. UNGA, 'Res. 78/230'; Country input submitted for the Secretary-General Report by Singapore; Country inputs submitted for drafting ToR by Bahamas, Brazil, Germany.

96 See e.g. UNGA, 'Res. 78/230'; Country inputs submitted for drafting ToR by Bahamas, Nigeria.

97 See e.g. Country inputs submitted for drafting ToR by Germany, Bolivia.

98 See e.g. Country input submitted for the Secretary-General Report by Nigeria; Country inputs submitted for drafting ToR by Kenya, Pakistan.

99 See e.g. UNGA, 'Res. 77/244' and 'Res. 78/230'; Country inputs submitted for the Secretary-General Report by Australis; Country inputs submitted for drafting ToR by Latvia, Bolivia.

100 UNGA, 'Terms of reference for a United Nations Framework Convention on International Tax Cooperation' (16 January 2025), UN Doc. A/AC.298/2, para 7.



The Potential Applications of Artificial Intelligence in the UN Tax Convention

Opportunities and Risks

This research identified challenges in the current UN Tax Convention processes, including issues in agenda-setting and the use of incoherent language. The prior literature review demonstrated that these types of international treaty-making challenges can be mitigated through AI tools.¹⁰¹ Accordingly, by leveraging these technologies, the entire process could move closer to achieving its stated objective of establishing a truly inclusive and effective international tax system. For example, AI tools trained to reflect the interests of all participants, regardless of their negotiation or agenda-setting power, could help mitigate the adverse impacts of structural imbalances between countries. Similarly, they could mitigate the impact of limited technical capacity or language barriers, thereby contributing to a more coherent and consistent framework for all parties.¹⁰² Further research could explore additional opportunities that these technologies may provide, such as real-time negotiation support systems and automated analysis of multilingual treaty texts, areas that were beyond the scope of this study.

While emerging technologies, such as AI, offer various benefits, they also come with costs, including the potential to reinforce existing biases in the system and have significant social and political impacts.¹⁰³ The biases refer to *‘subjective prejudices, whether of a human or an AI system or tool that unjustifiably favour or disfavor individuals and groups’*¹⁰⁴. Most apparently, if a person who designed and trained the AI tool has prejudices towards certain

¹⁰¹ See Section 2.

¹⁰² For instance Microsoft’s AI-powered speech translation tool offer an opportunity for mitigating the language barriers for the delegates of the Member States. <https://www.microsoft.com/en-us/research/video/ai-powered-speech-translation/> (last visited 31 July 2025).

¹⁰³ A. Coad et. Al, ‘The Dark Side of Innovation’ (2020) 28(1) Industry and Innovation (102-112); L. Winner, ‘Do Artifacts Have Politics’ (1980) 109(1) Daedalus (121-136).

¹⁰⁴ IMF, ‘Technical Notes and Manuals’, 8.

ideas or groups, the AI tool might give biased and unfair outcomes.¹⁰⁵ Nevertheless, human biases are not the only source of biased outcomes. AI biases can also be present in training data, outcomes (even in the case of unbiased data), or feedback loops.¹⁰⁶ Biased training data, amongst others, are often difficult to identify because they are typically built up over time and reflect the power asymmetries and social, political, and economic inequalities in which they are developed.¹⁰⁷

These concerns are particularly relevant in the context of international tax law, where existing structural power imbalances can also be reflected and reinforced in treaty-making processes. The current international tax system, as we know it, is mainly shaped by the OECD and its members, reflecting their interests. Historically, double-tax treaties were first designed to eliminate the cross-border barriers to trade.¹⁰⁸ The aim was to prevent juridical double taxation through the allocation of taxing rights to resident countries for operational feasibility.¹⁰⁹ Nevertheless, because the system was not designed considering the interests of source countries (in most cases, developing economies), it is inherently biased and prioritises the resident countries (in most cases, developed economies)¹¹⁰. Therefore, most of the data concerning international tax law is initially designed to serve the interests of developed economies and is created by the OECD. For this reason, the already-existing data is biased, and an AI tool that uses that data would more likely lead to biased outcomes. To mitigate biased outcomes, the AI tool should be trained from scratch or fine-tuned by identifying and correcting the biased nature of the existing data.

105 D. P. Williams, 'Disabling AI: Biases and Values Embedded in Artificial Intelligence' in D. J. Gunkel (ed.), *Handbook on the Ethics of Artificial Intelligence* (Edward Elgar Publishing 2024) 246-261, 246; For an example of the biased outcome in practice see e.g. the Dutch childcare benefit scandal, institutional racism and algorithms, available at https://www.europarl.europa.eu/doceo/document/O-9-2022-000028_EN.html.

106 IMF, 'Technical Notes and Manuals', 8.

107 I. Ulnicane & A. Aden, 'Power and Politics in Framing Bias in Artificial Intelligence Policy' (2023) 40 *Review of Policy Research*, 665-687, 668.

108 The first known treaty for abolishing the undesired effects of double taxation was the treaty between Prussia and Saxony signed in 1869. See in S. Jogarajan, 'Prelude to the International Tax Treaty Network: 1815–1914 Early Tax Treaties and the Conditions for Action' (2011) 31 *Oxford Journal of Legal Studies* 679–696, 696. Later on, the League of Nations made several attempts to provide a draft tax treaty to eliminate double taxation at the international level. See in S. Jogarajan, *Double Taxation and The League Of Nations* (Cambridge University Press 2018); *Draft Bilateral Conventions on Double Taxation and Tax Evasion by the General Meeting of Government Experts*, League of Nations Doc. R2980/10E/8276/8276 see at <https://archives.ungeneva.org/>; *London and Mexico Model Tax Conventions Commentary and Text by the Fiscal Committee*, League of Nations Doc. C.88.M.88.1946.II.A. (1946) see at <https://archives.ungeneva.org/>. In 1977, the OECD finalized the Draft Convention and the double tax treaty network started to enlarge mostly signed based on the OECD Model. See in OECD, *Model Convention for the Avoidance of Double Taxation with Respect to Taxes on Income and Capital* (1977).

109 Such as reducing the tax relief costs. See in A. Christians, 'BEPS and the New International Tax Order' (2016) *BYU Law Review* 1603–1613.

110 Dagan, 'The Tax Treaties Myth'.

Considering these risks and opportunities that the AI tools can provide, this study proposes two different ways of applying AI to the UN Tax Convention processes. First, AI can provide a drafting tool to develop a first draft of the UN Tax Convention to be discussed by the Member States. Second, AI can be integrated into the process as a monitoring tool to address the potentially risky areas in terms of power and coherence.

AI as a Drafting Tool: Establishing an Initial Framework for Negotiations

AI tools can be used to prepare the first draft of the UN Tax Convention, providing a basis for international negotiations. The prior research showed that AI tools offer time efficiency, coherence, power-balanced, and potentially a consensus-building negotiation framework for international treaty-making.¹¹¹ Accordingly, AI tools can potentially provide a more coherent, power-balanced and effective approach than the current traditional treaty-making of the UN Tax Convention.

In total, fifty-one UN sessions, lasting approximately more than two hours each, have been conducted to draft the ToR.¹¹² The UN Tax Convention will be finalised in 2027 and submitted to the General Assembly's twenty-second Session. Until then, there will be three substantive sessions per year, 5 days each. As demonstrated, the traditional treaty-making process is highly time-consuming. Unlike traditional methods, AI can complete assigned tasks much more quickly. For example, an AI tool developed to review contracts could finish the revision in twenty-six seconds, while the lawyers spent ninety-two minutes, on average.¹¹³ Therefore, this could provide a time-efficient treaty-making system.

Furthermore, AI can mitigate the power imbalances in the UN Tax Convention negotiations, ensuring that the interests of developing countries are better represented. The developing countries raised the adverse impacts of the tax-related illicit financial flows and the importance of addressing this through the UN Tax Convention process. Nevertheless, this subject was not selected as one of the early protocol subjects. The AI-generated first draft could have addressed this issue and incorporated it into substantive articles or protocols by balancing the interests of the developing and developed countries and even potentially providing a consensus-building document.

Finally, the current UN Tax Convention process includes inconsistencies such as referring to undefined objectives, potentially leading to legal uncertainty and different interpretations by different actors. The declared objectives of the UN Tax Convention and the steps taken to achieve them must be aligned and consistent. AI can identify and resolve

111 Alschner & Skougarevskiy, 'Can Robots Write Treaties?.'

112 'Intergovernmental Negotiations for UN Framework Convention on International Tax Cooperation', available at <https://financing.desa.un.org/inc> (accessed 16 March 2025).

113 K. Leary, 'The Verdict is in: AI Outperforms Human Lawyers in Reviewing Legal Documents', available at <https://futurism.com/ai-contracts-lawyers-lawgeex> (accessed 16 March 2025).

these inconsistencies by ensuring more precise definitions and enhancing coherence in the drafting process. For instance, when the concept of ‘fairness’ is used in the draft in a specific meaning, AI can ensure its consistent application throughout the text, reducing ambiguity and potential misinterpretations. However, it should be noted that using unclear and undefined terms in international treaty negotiations might be considered a pragmatic strategy. By using flexible terms, the provisions can be open to interpretation so that states can reframe the treaty provisions in a way that reflects their own domestic priorities and interests.¹¹⁴

AI for Monitoring and Analysis: Detecting Power Imbalances and Incoherence in Treaty-Making

If developing and implementing AI tools are not yet ready to be accepted for drafting the UN Tax Convention, AI can still play a crucial role in monitoring and analysing power imbalances and inconsistencies in the treaty-making process. In this case, the traditional treaty negotiations will continue, and draft documents will be prepared through this process. As the treaty negotiations are time-consuming, the positive impact of AI on time efficiency mentioned in the first option of drafting the UN Tax Convention with AI will be lost. Nevertheless, the AI tools can still be used after the draft documents are prepared.

AI can be trained to detect the power imbalances reinforced in the draft document and potential articles that might work against the interests of developing countries. As traditional negotiations continue, the outcomes would reflect the underlying power imbalances. The research findings showed that developing countries face challenges in effectively incorporating their priorities and interests into the outcomes. Therefore, the draft document would likely include articles that do not reflect the interests of the developing countries. After AI detects the potential risk areas, the member states can reopen the articles for negotiation.

Furthermore, AI can also detect incoherence in the UN Tax Convention process. It can monitor whether there is a shift away from the objectives and whether that shift is justified. Another crucial contribution that AI would make is tracking the usage of principles in the discourse. The study showed that there are referred principles in the UN Tax Convention process without definitions, leading to legal uncertainty. AI can monitor whether the principles are clearly defined and used coherently. Thus, if AI is used as a monitoring tool, it can still potentially eliminate power imbalances and incoherence by detecting them.

114 L. D. Helfer, ‘Flexibility in international Agreements’ in J.L. Dunoff & M.A. Pollack (eds.) *Interdisciplinary Perspectives on International Law and International Relations* (Cambridge University Press, 2013) 175-196; A. T. Guzman, ‘The Design of International Agreements’ (2005) 16(4) *The European Journal of International Law*, 579-612.

Governing Body for Developing AI Tools

After proposing the potential ways of AI application, the important question arises: who should develop and govern this tool? As the UN governs the new Tax Convention process as a legitimate and more inclusive institution, the UN has the potential to develop and govern the AI tool. The UN has already done prior work and has knowledge of the AI that makes applying these tools in the context of the UN Tax Convention feasible. For instance, the UN and the International Chamber of Commerce Brazil have already explored the role of AI in international trade treaty negotiations and committed to working together on these technologies.¹¹⁵ The motivation behind this collaboration was to potentially eliminate the increasingly complex international trade agreements and power imbalances in the negotiation processes.

Another initiative by the UN is the development of an application using AI and natural language processing technology that converts General Assembly Resolutions into a machine-readable format.¹¹⁶ The tools visualise the outcomes of the General Assembly Resolutions, displaying information such as voting results, related Sustainable Development Goals ('SDGs'), relevant key terms, and sponsors through virtual presentations in graphs and charts.¹¹⁷ These AI initiatives already explored by the UN have the potential to simplify complex treaty negotiations and mitigate power imbalances in international treaty-making processes at the UN.

Furthermore, the UN has also started developing a framework for using AI tools. The High-level Advisory Board on AI published its Final Report on Governing AI for Humanity ('UN AI Report') to provide a global governance framework for AI.¹¹⁸ The UN AI Report highlights the potential positive impacts of AI, such as promoting broader progress on Sustainable Development Goals ('SDGs'), as well as the risks and challenges.¹¹⁹ The current patchwork of norms and institutions is acknowledged, and the UN AI Report calls for a holistic, coherent, global governance approach grounded in international law and the SDGs. The UN AI Report proposes recommendations to build a global governance framework for AI: Establishing (1) An independent international scientific panel on AI, (2) Policy dialogue on AI governance, (3) AI standards exchange bringing stakeholders together, (4) Capacity development network, (5) Global fund for AI, (6) Global AI data framework, (7) AI office

¹¹⁵ 'Trade negotiations: next frontier for artificial intelligence', available at <https://unctad.org/news/trade-negotiations-next-frontier-artificial-intelligence> (accessed 8 March 2025).

¹¹⁶ 'Visualizations and machine readability', available at <https://www.un.org/dgacm/en/content/visualizations-and-machine-readability> (accessed 8 March 2025).

¹¹⁷ See e.g. the visualisation of UNGA Resolution A/RES/77/244 in Appendix 1.

¹¹⁸ UN, 'Governing AI for Humanity: Final Report' (September 2024), available at https://www.un.org/sites/un2.un.org/files/governing_ai_for_humanity_final_report_en.pdf ('Governing AI for Humanity').

¹¹⁹ UN, Governing AI for Humanity, at 28-29.

within the Secretariat.¹²⁰ Given the UN's existing work on AI governance, the UN is well-positioned to develop and operationalise the AI-driven frameworks.

120 UN, Governing AI for Humanity, at 10-20.



Conclusion

The UN Tax Convention represents a crucial step toward establishing a more inclusive and effective international tax framework. However, structural power imbalances and incoherence continue to challenge its objectives. This paper has demonstrated that while the UN process offers greater participation opportunities for developing countries, it does not necessarily lead to equal influence in every aspect. The analysis showed that most developing countries could attend the UN sessions and, consequently, vastly influenced the decision-making results through voting as they outnumbered the developed countries. Nevertheless, they do not keep the same level of influence in agenda-setting. The most apparent example of this can be found in the outcome of the protocol choice. Even though the challenges of tax-related illicit financial flows have been raised several times by developing countries, that subject was not chosen as one of the protocol subjects. This outcome suggests that developing countries continue to face challenges in effectively integrating their priorities into the agenda, despite the inclusive UN process.

Moreover, undermining the aspect of the tax-related illicit financial flows despite the vast reference to illicit financial flows throughout the UN Tax Convention process created incoherence in the system. Thus, the research highlighted a discrepancy between the initial objectives and the current outcomes, which created further legal uncertainty. The research indicated that referencing undefined concepts, such as fairness, transparency, efficiency, equity, and effectiveness, could lead to arbitrary interpretations. This, in turn, may create incoherence in the system.

Building on the existing literature on the applications of AI in international treaty-making, the research investigated the potential implications of AI in the UN Tax Convention processes aimed at addressing the identified challenges. The article suggested that AI is a potential tool for mitigating these challenges. Accordingly, two potential implications of AI are proposed: (1) AI as a drafting tool for establishing an initial framework for negotiations, (2) AI as a monitoring tool for detecting the power imbalances and incoherence in the outcome. The research revealed that using AI-driven treaty drafting would not only provide a power-balanced and coherent framework but also a more time-efficient process, unlike the traditional treaty-making process at the UN. The second proposal for using AI as a monitoring tool would not provide time efficiency. Yet, it can still identify potential risk

areas in the prepared draft through traditional negotiations, which often originate from power imbalances and inconsistencies in the UN Tax Convention process. Although using AI to provide a first draft for the UN Tax Convention would bring more benefits, this option would more likely face resistance in the traditionally conservative field of international tax law. Even in that case, using AI as a monitoring tool would still contribute to building a more power-balanced and coherent UN Tax Convention, compared to traditional international treaty-making.

Given its prior experience with AI tools - such as those used in trade negotiations in collaboration with the International Chamber of Commerce Brazil and for visualising General Assembly Resolutions - the UN has the capacity to develop and implement similar tools in international tax treaty-making. Nevertheless, there is still not sufficient research conducted on the potential AI implications to international treaty-making processes at the UN. This article lays the groundwork for future research, encouraging a more in-depth analysis of AI and potential risks in this context. Furthermore, developing an AI tool to test the findings of this article would be a crucial contribution to the international law literature.



Appendix 1: AI Tool showing the UN General Assembly outcomes

Appendix 2: List of Analysed Documents

Document Type						
Secretary General Report	Member State Inputs		UNGA Resolutions	Session Reports	General statements	
	Tax Report Inputs	AHC Tax			29 July 2024 (ToR)	3 February 2025 (AHC)
A/78/235	African Group	African Group	A/RES/77/244	A/AC.295/2024/2	EU	EU
	Armenia	Austria	A/RES/78/230	A/AC.295/2024/4	Burundi	CARICOM
	Australia	Bahamas	A/RES/79/235	A/79/333	Canada	Singapore
	Azerbaijan	Belarus		A/AC.298/2	Netherlands	Russia
	Canada	Belgium		A/AC.298/3	Poland	Fiji
	Costa Rica	Bolivia			Luxembourg	Japan
	European Union	Brazil			Germany	Germany
	Germany	CANZ			Brazil	Saudi Arabia
	India	Chile			Jamaica	Brazil
	Italy	Colombia			Nigeria	Timor-Leste
	Japan	Czechia			Japan	Korea
	Liechtenstein	Denmark			Bahamas	United States
	Morocco	Estonia			Tanzania	
	New Zealand	France			Portugal	
	Nigeria	Germany			Singapore	
	Philippines	Hungary			India	
	Russia	India			Chile	
	Saudi Arabia	Indonesia			Austria	
	Singapore	Iran			Sweden	
	Spain	Ireland			Algeria	
	Switzerland	Israel			Spain	
	China	Italy			Italy	
	Ukraine	Jamaica			United States	
	United Kingdom	Japan			Denmark	
	United States	Kenya			Liechtenstein	
		Latvia			United Arab Emirates	
		Liechtenstein			Norway	
		Lithuania			Colombia	



Document Type						
Secretary General Report	Member State Inputs		UNGA Resolutions	Session Reports	General statements	
	Tax Report Inputs	AHC Tax			29 July 2024 (ToR)	3 February 2025 (AHC)
		Luxembourg			France	
		Malta			Switzerland	
		Mexico			Lesotho	
		Netherlands			Ireland	
		Nigeria			Israel	
		Norway			Belarus	
		Pakistan			Saudi Arabia	
		Peru				
		Korea				
		Russia				
		Saudi Arabia				
		Singapore				
		Slovakia				
		Slovenia				
		Spain				
		Sweden				
		Switzerland				
		Türkiye				
		United Arab Emirates				
		United Kingdom				
		United States				

Appendix 3: Countries' Statements during Sessions to Draft Terms of Reference

List of participants in the organisational, first and second sessions of the Ad Hoc Committee to Draft Terms of Reference (A/79/333)		Organizational session	1st session	2nd session
1	Algeria	x	x	x
2	Angola			
3	Antigua and Barbuda			
4	Argentina	x	x	x
5	Armenia			
6	Australia	x	x	
7	Austria		x	x
8	Bahamas	x	x	x
9	Barbados			x
10	Belarus	x		x
11	Belgium	x	x	x
12	Belize			
13	Bolivia	x	x	x



	List of participants in the organisational, first and second sessions of the Ad Hoc Committee to Draft Terms of Reference (A/79/333)	Organizational session	1st session	2nd session
14	Botswana	x		
15	Brazil	x	x	x
16	Brunei Darussalam			
17	Bulgaria			
18	Burkina Faso			
19	Burundi			x
20	Cabo Verde			
21	Cameroon		x	x
22	Canada	x	x	x
23	Chile	x		x
24	China		x	x
25	Colombia	x	x	x
26	Congo			
27	Costa Rica		x	
28	Côte d'Ivoire	x		
29	Croatia			x
30	Cuba	x	x	
31	Cyprus			
32	Czechia			x
33	Denmark		x	x
34	Djibouti			
35	Egypt			
36	El Salvador			
37	Ethiopia	x		
38	Estonia			x
39	Eswatini			
40	Fiji			
41	France	x	x	x
42	Georgia			
43	Germany	x	x	x
44	Ghana	x	x	x
45	Greece			
46	Grenada			x
47	Guatemala			
48	Guinea			
49	Haiti		x	
50	Honduras			x
51	Hungary		x	x
52	Iceland		x	
53	India	x	x	x



	List of participants in the organisational, first and second sessions of the Ad Hoc Committee to Draft Terms of Reference (A/79/333)	Organizational session	1st session	2nd session
54	Indonesia			x
55	Iraq		x	
56	Iran	x		
57	Ireland		x	x
58	Israel	x	x	x
59	Italy	x	x	x
60	Jamaica	x	x	x
61	Japan	x	x	x
62	Kenya	x	x	x
63	Kuwait			
64	Latvia			
65	Lesotho		x	x
66	Liberia			
67	Libya			
68	Liechtenstein	x	x	x
69	Lithuania			
70	Luxembourg			x
71	Maldives			
72	Malta			
73	Mauritius		x	
74	Mexico	x	x	x
75	Monaco			
76	Mongolia			
77	Morocco	x		x
78	Myanmar			
79	Namibia			
80	Netherlands		x	x
81	New Zealand			
82	Nicaragua			
83	Nigeria	x	x	x
84	Norway	x	x	x
85	Pakistan	x	x	x
86	Panama			
87	Papua New Guinea			
88	Paraguay			
89	Peru	x		
90	Philippines		x	x
91	Poland		x	x
92	Portugal		x	x
93	Qatar			



	List of participants in the organisational, first and second sessions of the Ad Hoc Committee to Draft Terms of Reference (A/79/333)	Organizational session	1st session	2nd session
94	Republic of Korea	x	x	x
95	Republic of Moldova			
96	Romania			
97	Russian Federation	x	x	x
98	Rwanda		x	
99	San Marino			
100	Saudi Arabia		x	x
101	Senegal	x	x	x
102	Seychelles			x
103	Singapore	x	x	x
104	Slovakia			
105	Slovenia			
106	South Africa		x	
107	Spain	x	x	x
108	Sri Lanka			
109	Suriname			
110	Sweden		x	x
111	Switzerland	x	x	x
112	Syrian Arab Republic			
113	Thailand			
114	Togo			
115	Tunisia			
116	Türkiye	x	x	
117	Uganda			
118	Ukraine			
119	United Arab Emirates		x	x
120	United Republic of Tanzania		x	x
121	United Kingdom	x	x	x
122	United States of America	x	x	x
123	Uruguay			
124	Venezuela			
125	Viet Nam			
126	Yemen			
127	Zambia			x