



## **Financing for Development Forum 2024**

**Overall theme: Enhancing on the path toward the Fourth International Conference on Financing for Development**

### **Intervention from the floor. Panel Discussion 2. Domestic Public Resources**

***Delivered by Everlyn Muendo  
Tax Justice Network Africa***

My name is Everlyn Muendo, speaking on behalf of the Civil Society Financing for Development Mechanism and the Tax Justice Network Africa. We commend the commitment expressed in support of a UN Framework Convention on International Tax Cooperation. We emphasize that inclusivity in international tax decision-making increases the effectiveness of international tax cooperation. This is well evidenced by the development of a multilateral solution to address the taxation of the digital economy. Half a decade worth of efforts has stalled because of the hesitation of one state. And the future of taxation of the digital economy is now determined by one state. Therefore, an inclusive and universal platform with truly democratic decision-making processes is not only beneficial to developing countries but also developed countries.

We further align ourselves with the sentiment that while acknowledging the great and impactful work by existing initiatives and processes, the role of the UN in international tax cooperation should not be limited to a mere complementary role. Particularly, we highlight that while special consideration should be provided to the technical and capacity needs of developing countries, we caution against the role of the UN being limited to only addressing the capacity-building concerns of developing countries. As we address inadequate technical capacities, we must also endeavor to address systemic incapacities that have led to the historic imbalance of taxing rights between developed and developed countries.. The UN Framework Convention on International Tax Cooperation provides a legitimate platform in which we can address both these systemic and technical capacities.

Again, inclusivity is vital to effective international tax cooperation. We call upon all countries to continue engaging constructively in the process toward developing a United Nations framework convention on international tax cooperation.