



**Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation**

**Agenda Item 2 (b) Topics for High Level Commitments – April 30**

***Delivered by Kjetil Abildsnes  
Norwegian Church Aid and Norwegian Forum on Environment and Development***

Thank you chair!

Distinguished delegates thank you for a rich discussion!

Why tax?

Here, we would like to stress the importance of linking the issue of tax with the SDGs and the climate goals – one thing they have in common is lack of financing.

Until recently it was at least possible to claim that absolute poverty was decreasing – that is no longer the case. For the first time in a generation, it is increasing. Once again, more money is flowing to the global north from the global south!

In this landscape most developed countries are not delivering on promises of ODA or Climate Finance, but instead point to private sector finance or domestic resource mobilization for much needed funding.

To close the financing gap, countries need to fulfill their financing commitments and more, but also reform the international financing system. Therefore, we are encouraged by all the delegates showing up here today to do just that.

Current international tax rules are an important part of the problem and despite recent improvements continue to create an uphill struggle for many tax administrations wishing to raise domestic resources by taxing profits where value is created.

This dysfunction represents an enormous opportunity that this committee is asked to take on. We ask you to ensure that everybody and every company pays their fair share and develop a convention with common rules based on the principles of equal participation.

We should ask what the convention can do for domestic resource mobilization. What is stopping an effective, timely and fair collection of taxes?

Distinguished delegates, it is more than capacity building.

Today, we have heard several proposals to consider, both from the Member States, and from my colleagues in civil society, such as transparency measures and ensuring access to information for all countries, as well as unitary taxation with formulary apportionment.

We believe this ABC of tax is the basis and a start toward a fairer tax system that would work better for all countries.

Finally, 2024 is a year of elections. In more than 60 countries almost half the world's population will go to the polls. Newly elected politicians will be faced with an escalating debt burden and a tax system that accommodates tax dodgers? How will politicians finance their promises and fulfill their obligations such as delivering on the SDGs?

That is up to this committee to answer. This is your task! I thank you!