## **DChronicle**



The CS FfD Mechanism is an open civil society platform including several hundreds of organizations and networks from diverse regions and constituencies around the world. CS FfD Mechanism's core principle is ensuring that civil society can speak with one collective voice.

## WITH NATIONAL SOVEREIGNTY COMES INTERNATIONAL RESPONSIBILITY

Para 9b – in its original form – introduced a principle The text now reads: that is very familiar and fundamental in international cooperation. The point is that the national sovereignty spillover effects on other States.

A similar principle exists within, and constitutes a

"States have (...) the sovereign right to exploit their own double emphasis on "national sovereignty". resources pursuant to their own environmental and developmental policies, and the responsibility to The logic behind introducing this change to para 9b is ensure that activities within their jurisdiction or unclear. It has been obvious that some countries control do not cause damage to the environment of especially in the Global North - are not keen on other States..."

between national sovereignty and the related "harm" will be defined and how this principle will be international responsibility to cooperate in order to implemented. But that is not the question being ensure that other countries are de facto able to enjoy debated here. The question is whether we do - in the same right. It does not suffice to only establish that principle - agree that national sovereignty comes with all countries have national sovereignty.

Wild West approach sovereignty international responsibility

In the latest draft negotiating text, para 9b has been thoroughly obstructed and now seems to say the opposite of what was originally intended.

"b. recognize that every Member State has the of States can only be effectively protected if there is sovereign right to decide its tax the policies and international cooperation and a related obligation of practices of its domestic tax system, and the States to take responsibility for domestic policies or responsibility to respect the sovereignty ensure that practices which have significant transboundary such policies and practices do not undermine the effectiveness of the tax base or system of each other Member States in such matters:"

central backbone of, international environmental law, So, instead of linking national sovereignty to in Principle 2 of the Rio Declaration. The principle says: international responsibility to avoid harm to other States, it now presents a circular argument with

accepting the idea of international responsibility, but none of them have presented a real argument against The essence of such a principle is to establish the link it. What they have done is raise questions about how international responsibility to avoid harming other States, and that is extremely difficult to argue against.

> without We call on all governments to reject the changes to 9b and keep the para in its original form.

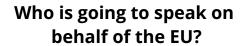
## COMMITTING TO EFFECTIVE AND INCLUSIVE INTERNATIONAL TAX COOPERATION CANNOT BE OPTIONAL

parts' need to be connected.

provision within the Framework Convention that international tax cooperation altogether. is being implemented through the Protocol.

The UN Tax process is akin to building a car. The Lastly, the freedom to enter into agreements is a Framework Convention is the body and the well-established principle of international law. Protocols are the wheels. If Protocols become Parties may choose not to be bound to the completely "separate" instruments, instead of Framework Convention, let alone Protocols. "under" the Convention, then we have wheels with Consent to be legally bound is vital and adequately no attachment to the car. The body and the wheels protected. But the question here is whether the are constituent parts of the system and the 'car "opt in/opt out" debate is really about the legal nature of Protocols. Listening to some of the interventions from Global North OECD countries The wheels must be attached to the car. Likewise, leaves us wondering whether some delegations there must be an existing commitment or are still trying to opt out of effective and inclusive







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Countries claiming it is not possible to mention IFFs in UN agreements