



# The FfD Chronicle

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.

## THE CURIOUS CASE OF HARMFUL TAX PRACTICES (AND OTHER MISSED CONNECTIONS)

### Act I: The Harmful Tax Practice That Dare Not Be Named

Yesterday's session on harmful tax practices began with all the right words. Delegates agreed that these practices are, indeed, harmful. Commitments were lauded, principles were affirmed - it was almost poetic. But then came the catch: what if tackling them... interferes with other commitments? What if the UN Tax Convention dares to overlap with existing forums? Cue collective gasps and cautious calls to "explore" rather than "develop."

Thankfully, Nigeria brought us back to earth with the intervention of the week: *if the old fora were working, "we wouldn't be here."* Exactly. If the "existing tools" had truly been inclusive, effective, and globally representative, the UN Tax Convention wouldn't need to exist. It's that simple.

If anything, our concern is the opposite of duplication - it is isolation. A tax convention negotiated in a silo, so detached from the world's burning priorities that it forgets what tax is for. One drifting unmoored not just from the UNFCCC's climate commitments, but from human rights, health, gender and the broader SDG agenda. The most harmful tax practice, we realized, might not be profit shifting after all, but that it's divorcing taxation from the justice issues it's meant to solve.

Let's be clear: these are not competing issues. The UNFCCC tells us *what* we need to finance. The UN Tax Convention helps us to raise the money. One without the other is like a car without an engine - pretty, but not going anywhere.

And so, while some delegates spoke passionately about avoiding double treaties, we found ourselves wondering if anyone was worried about *double standards*.

### Act II: Sustainable Development: 15 Minutes of Fame

Then came the "discussion" on sustainable development. If we can call 13 interventions and 15 minutes of total speaking time a discussion. Everyone supports it - in principle.

In practice, it seems to fall just outside the delegates' mandate. A small oversight, perhaps, given that tax delegates are precisely the ones meant to raise the resources to make it happen. Civil society spoke for longer than the Member States combined - which is both flattering and deeply worrying.

We couldn't help but wonder: is this a structural issue? Are ministries not prioritising the topic and sending the wrong people? Or is it that some still see raising money for "sustainable development" as someone else's department - preferably, one that doesn't ask uncomfortable fiscal questions?

Because let's be honest: you might *want* money for sustainable development, but it also means you have to *raise* it. And yes, that includes taxing the super-rich - even if you're a tax haven. Just FYI.

And if your governments say, "we always want to decide what we do with our own money," perhaps there's a misunderstanding here. That's the point about designing a better tax system for sustainable development, it's about *all countries contributing* to global goals, by mobilising resources that currently sit outside any national budget. This isn't about surrendering sovereignty. It's about *making sovereignty real* - by cooperating to access revenues that would otherwise stay hidden offshore.

### Act III: The Bigger Picture

It all begs the question: who will sustain sustainable development in these talks? It shouldn't fall to civil society to keep the flame alive. Combating harmful tax practices and financing sustainable development are not optional add-ons to the Convention. They are its core.

So next time someone says the UN Tax Convention must "avoid duplication," we might suggest they look at where duplication would actually be useful - namely, duplicating the sense of urgency that some countries brought to the room. Because right now, the biggest overlap we see is between harmful tax practices and harmful levels of inaction.

CIVIL SOCIETY PRESENTS

# INFORMAL INFORMAL

*Party*

AN EVENT TO CLOSE WEEK ONE OF THE  
UN TAX CONVENTION NEGOTIATIONS.  
COME SPOT THE GLOBAL TAX BODY!

6 PM - 10 PM  
FRIDAY, 14 NOVEMBER

OPEN BAR AND APPETIZERS!

2ND FLOOR TERRACE  
TRADEMARK HOTEL NAIROBI



## Read our Joint Response

Read the joint response by a broad coalition of civil society organizations and trade unions to the Co-Lead's Draft Framework Convention Template.

Available in English, Spanish, and French:

