

For the kind attention of:

Mr. Ramy M. Youssef, Chair of the Intergovernmental Negotiating Committee to draft a United Nations Framework Convention on International Tax Cooperation and two early protocols (INC) and Mr. Daniel Nuer, Co-Lead of Workstream I.

5 December 2025

Subject: Joint civil society and trade unions submission regarding the Co-Lead's Draft Framework Convention Template, published 24 October 2025

Please find below a joint submission on behalf of the **Global Alliance for Tax Justice (GATJ) and over 190 organizations and trade unions**. GATJ facilitates the Civil Society Financing for Development Mechanism's Tax Justice Workstream with the support of one of its members, the European Network on Debt and Development (Eurodad). GATJ is a Southern-led global coalition in the tax justice movement.

This submission summarizes two other key documents:

Joint Response to the Co-Leads Draft Template:
<https://globaltaxjustice.org/news/co-leads-draft-template-response/>



A comprehensive Catalogue of Proposals for Articles in the UN Framework Convention on International Tax Cooperation:
<https://globaltaxjustice.org/news/un-tax-convention-catalogue/>



Abstract

The template lacks ambition, substance, and fails to deliver on the mandate as outlined in the Terms of Reference (ToR), including the overall objective of establishing “*an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development*”.

The template also lacks multilateral solutions to deliver on key elements of the ToR. Thus, we propose text to introduce specific approaches and mechanisms to ensure a fair allocation of taxing rights (ToR 10(a)), equitable taxation of multinational enterprises (ToR 10(a)), effective taxation of high-net worth individuals (ToR 10(b)), and international tax approaches that will contribute to sustainable development (ToR 10(c)), as well as transparency mechanisms (ToR 10(d)), and solutions that can address illicit financial flows (ToR 10(e)) and prevent international tax disputes (ToR 10(f)). In line with paragraph 18 of the ToR, **it is now essential to ensure a Member State-led process, and allows each Member State to submit specific proposals for text that should go into the Convention,** with the aim of delivering on the ToR. The next negotiating text should provide a compilation of such proposals by Member States, with the aim of allowing them to consider, negotiate and find common solutions on the basis of their own suggestions. **In line with paragraph 21 of the ToR, it is also essential to ensure that civil society and other relevant stakeholders are able to effectively contribute to the work,** including by ensuring full transparency and allowing for observers to present their views and suggestions throughout the negotiations.

Summary of recommendations

Cross-cutting issues	
Issue	Solution
Legal form	Replace “Parties agree” with “Parties shall”.
It is unclear why the draft text uses the term “State Parties”, as opposed to “Parties”. Furthermore, it’s inconsistent with the ToR	Change “State Parties” to “Parties” throughout the text.
References to taxation of multinational enterprises (MNEs) are scattered throughout the text	Introduce an Article on Equitable Taxation of Multinational Enterprises (which is the term used in the ToR para 10(a)), to allow the issue of taxation of MNEs to be addressed in a clear and coherent manner. See suggested Article 4 bis.
References to “information exchange” are scattered throughout the text, and	Introduce specific Articles on key information exchange mechanisms, including a Global Asset Register (GAR), Automatic Information Exchange

yet there is no proposal for multilateral solutions	(AIE) and Beneficial Ownership (BO) Transparency. See specific suggestions under Article 6.
The different needs, priorities and capacities of countries, including developing countries, are not reflected in the text	Integrate special and differential treatment of developing countries as a cross-cutting element in the Convention, in line with the ToR para 9(a).
Specific comments on the Articles in the draft text	
Article 2 Principles	
The Principles will need to be further fleshed out	Ensure that the section on principles of the Convention is revisited after the discussion about commitments, recognizing the need for significant strengthening and further detail to be added to the text contained in the ToR.
Article 4 – Fair allocation of Taxing rights	
<p>The issue of fair allocation of taxing rights should not be limited to MNEs.</p> <p>Article 4 introduces an incomplete list of relevant factors to determine fair allocation of taxing rights.</p>	<p>Rather than trying to develop a “one size fits all” solution to fair allocation of taxing rights, the issue should be integrated as a cross-cutting element, including in Article 5 on High-net worth individuals, as well as a new separate Article on Equitable taxation of MNEs. The specific factors for allocation of taxing rights related to MNEs should be developed at a later stage, as a part of formulary apportionment. See suggested Article 4 bis.</p> <p>Meanwhile, Article 4 can introduce a basic source country taxing right which can apply broadly, “<i>except as otherwise expressly provided in this Convention and its Protocols</i>”. Article 4 should be broadened to capture all types of taxes with potential transboundary effects.</p> <p>Specific language suggestions: See Catalogue.</p>
Article 4 does not actually entail allocation of taxing rights	Add a specific Article on Equitable taxation of multinational enterprises, which introduces a transition to unitary taxation with formulary apportionment. See suggested Article 4 bis.
Article 4 introduces a controversial part of the 2013 G20 approach to corporate taxation, namely “value creation”	Delete “value creation”.
New Article 4 bis – Equitable Taxation of Multinational Enterprises	
Unitary taxation with formulary apportionment and a minimum effective corporate tax rate	<p>With reference to the ToR para 10(a), introduce an Article on Equitable Taxation of Multinational Enterprises, in which Parties to the Convention decide to transition to unitary taxation with formulary apportionment, supplemented by an ambitious minimum effective corporate tax rate. While the Convention should contain the overall decision, mandate and timeline, the specific rules to operationalize the decision can be developed by the future Conference of the Parties (COP). It is also important to consider the option of introducing different formulas for different types of economic activities.</p> <p>Specific language suggestions: See Catalogue.</p>
Article 5 –High-net worth individuals	
Article 5.1 and 5.2 – tax avoidance and evasion of	Introduce Articles related to the establishment of a GAR (including a BO registry) and AIE (see below under Article 6). These Articles should include

HNWIs – lack multilateral solutions	the points related to covering “additional types of assets and instruments”. The element of “structures and techniques by taxpayers, advisors and intermediaries” should also be included.
Article 5.3 – effective taxation of HNWIs – is not operational	<p>Article 5.3 must be further elaborated. This includes outlining a process to identify HNWIs, both within countries (based on nationally specific thresholds), and globally. The GAR (see below under Article 6) will be essential in this context.</p> <p>Furthermore, in accordance with 10(b) of the ToR, the Convention must operationalize the commitment to ensure “effective taxation” of the identified HNWI, including both approaches to be coordinated between Member States as well as international components, including a global minimum tax. This should include a commitment to delivering progressively higher tax rates for HNWIs, with revenues channeled toward sustainable development. It also includes measures to ensure compliance and effectiveness.</p> <p>For the world’s wealthiest HNWIs, it should also be recognized that none of their existing wealth stocks originated solely from their country of residence, and the taxing rights to such wealth must include an international component, anchored in the objective of reducing inequalities and promoting sustainable development.</p> <p>Specific language suggestions: See Catalogue.</p>
Article 6 – Mutual Administrative Assistance	
Article 6 – Overall – fails to respond effectively to the components related to information exchange and transparency	<p>In line with para 10(d) from the ToR, introduce additional Articles to capture the key multilateral solutions outlined below.</p> <p>These key Articles could be designed in a manner that supports the implementation of other tax measures raised in the Convention, including unitary taxation of multinational enterprises and effective taxation of high-net worth individuals.</p> <p>Specific language suggestions: See Catalogue.</p>
Global asset register	Introduce an Article in the Convention that establishes a UN GAR that links all types of assets, companies, and other legal vehicles used to own assets, to their beneficial owners. The GAR should build on domestic implementation of beneficial ownership transparency reforms for legal vehicles and assets, and guarantee automatic exchange of information among all Parties to the Convention (see below).
Automatic information exchange	Add an Article in the Convention that introduces automatic information exchange on the basis of a commonly agreed standard as a part of the UN GAR. The standard should ensure that all Parties can get access to AIE on an equal footing, and include a transition phase with non-reciprocal information exchange for developing countries with low capacity.
Public beneficial ownership registers of legal vehicles at national level, and connected to the Global Asset Register	Introduce an Article on BO transparency, requiring implementation of national BO registers of companies and other legal vehicles, adhering to commonly agreed standards so that this information can be incorporated into the UN GAR.
Article 6.3 explicitly rules out public transparency for all information related to Articles 5 and 6, and introduces a right for supplying Parties to	Introduce specific Articles on key transparency mechanisms, including Public Country-by-Country Reporting (CBCR), a GAR, AIE and BO Transparency based on commonly agreed standards and multilateral solutions. For non-public information, information exchange should be based on a joint standard to be developed by the COP, and takes into account the needs and realities of all countries.

introduce restrictions related to the information provided	
Public Country-by-Country Reporting	Introduce an Article on “Public Country-by-Country reporting”, which includes a central public database for CBC reports and is specific enough to be fully operational shortly after the entry into force of the Convention.
Article 7 – Illicit Financial Flows, Tax Avoidance and Tax Evasion	
Article 7a) lacks real operational solutions	Introduce key multilateral solutions that can provide effective solutions to IFFs. See also Article 4 bis (Equitable taxation of multinational enterprises), Article 5 (High-net worth individuals) and Article 6 (transparency).
Article 7(b) on structures and techniques used by taxpayers to avoid and evade taxes partially overlaps with Article 5.2 and lacks a multilateral solution	Integrate exchange of information related to “structures and techniques developed and used by taxpayers, advisors and intermediaries” into separate Articles on a GAR and AIE, and ensure that this exchange includes both individuals and multinational enterprises.
Article 8 – Harmful Tax Practices	
Article 8.1 places special emphasis on harmful tax practices (HTPs) related to multinational enterprises	Expand the scope of Article 8.1 to cover all types of actors that can engage in international tax abuse, as well as all types of taxes with potential transboundary effects. Specific language suggestions: See Catalogue.
Article 8.2 addresses tax incentives, but leaves out the issue of public transparency	Expand the scope of Article 8.2 to cover all types of tax incentives and introduce public transparency.
Article 8.3 (a) introduces language that could indicate Public Country-by-Country reporting, but in a form that is very vague	Introduce a specific Article on Public CBCR as suggested under Article 6 above.
Article 8.3 (b) introduces measures against harmful tax practices (HTPs), including the option of minimum taxes on multinational enterprises, but in a very vague and unclear way	The Convention should include a comprehensive definition of HTPs that emphasizes the extraterritorial responsibilities and duty of all States to prevent harms that their own policies and practices can create on the effectiveness and fairness of the tax systems of other States. Furthermore, the Convention should include a commitment by Parties to remove HTPs (not limited to multinational corporations), as well as a clear process for identifying such practices – to be implemented by the COP. The Convention should also include provisions for responding to non-cooperative jurisdictions (including those that do not join, or fail to comply with, the Convention) and related sanctions. Lastly, a minimum effective corporate tax rate should be introduced together with unitary taxation with formulary apportionment (above under Article 4 bis (Equitable Taxation of Multinational Enterprises)).
Article 9 – Sustainable Development	
Rather than proposing precise and operational	Introduce Articles to ensure a strong link between taxation and sustainable development, as suggested below.

commitments, actions and mechanisms for delivery, Article 9 simply restates the top-line text contained in the ToR	
The link between taxation and sustainable development is missing	<p>The Convention should include a commitment to ensure that fiscal systems are fully in line with the UN Member States' obligations to progressively realize human rights to the maximum of their available resources and ensure sustainable development.</p> <p>The Article on Sustainable Development should create an obligation on each Party to report regularly on its performance in relation to commitments under the Article, in accordance with the different needs, priorities and capacities of Parties (ToR para 9(a)). The future COP should also perform regular overall reviews of the implementation of this Article.</p> <p>Specific language suggestions: See Catalogue.</p>
Progressive environmental taxation is missing	<p>The Convention should require Parties to deliver – both nationally and internationally – progressive environmental taxation, in line with the polluter pays principle and Common but Differentiated Responsibilities and Respective Capabilities (CBDR-RC), with a special focus on actors that have an excessively large ecological footprint.</p> <p>An international mechanism should be established to introduce a polluter pays tax on the global profits of polluting and environmentally damaging industries, and the revenues should be allocated to promoting sustainable development. Details concerning the operationalization and implementation of this mechanism should be agreed through future decisions of the COP.</p> <p>Specific language suggestions: See Catalogue.</p>
Gender-responsive taxation is missing	<p>Add an Article to ensure a rights-based approach to taxation that operationalizes the concept of gender-responsive taxation, including by promoting the collection and analysis of gender-disaggregated tax data.</p> <p>Specific language suggestions: See Catalogue.</p>
New Article - Extractive industries	
A specific commitment on taxation of extractive industries is missing	<p>Add an Article with a specific commitment on taxation of extractive industries to reflect the special circumstances related to this sector, and ensure effective taxation of extractive industries in source countries and alignment with climate commitments.</p> <p>Specific language suggestions: See Catalogue.</p>
Article 10 - Prevention and Resolution of Tax Disputes	
Article 10 entails potential overlaps with Article 20 as well as Protocol 2, and it is unclear which disputes the Article relates to, and why special attention is given to “investment and cross-border trade”	<p>Clarify the role of Article 10 in relation to Article 20 and the 2nd Protocol. Avoid introducing dispute resolution obligations without clarifying the legal basis and the scope.</p> <p>The focus of the UN Tax Convention would be to resolve disputes arising under the Convention itself, which will be addressed under Article 20. Thus, the added value of Article 10 is questionable.</p>

Signatories

1	11.11.11	Belgium
2	AAEEH	France
3	ACT Alliance	International
4	Action Jeunesse pour le Développement	Congo
5	ActionAid International	International
6	Active Citizenship Foundation	Philippines
7	ADEM ASOCIACIÓN POR LOS DERECHOS DE LAS MUJERES	Argentina
8	African Network of Young leaders for peace and sustainable development/CYMG	Kenya
9	African Women's Development and Communication Network (FEMNET)	Africa
10	Ágora	United States
11	Akina Mama wa Afrika (AMwA)	Uganda / Africa
12	Aksi! for gender, social, and ecological justice	Indonesia
13	All India Women Hawkers Federation	India
14	All Nepal Peasants Federation (ANPFa)	Nepal
15	All Nepal Women Association - ANWA	Nepal
16	Alliance Sud	Switzerland
17	Alternative Information & Development Centre	South Africa
18	Amnesty international	International
19	Apostolic Ministerial International Network	Ghana
20	Asia Development Alliance	Asia
21	Asian Peoples' Movement on Debt and Development (APMDD)	Asia
22	Asociación Civil Lola Mora	Argentina
23	Asociación Migración y Cooperación Internacional Araganey	Spain
24	Asociación Red Intercontinental de Promoción de la Economía Social Solidaria (RIPESS)	Spain
25	Association For Promotion Sustainable Development	India
26	AwazCDS-Pakistan	Pakistan
27	Babuka Development Ministries Uganda (BADEMU)	Uganda

28	Bangladesh Krishok Federation	Bangladesh
29	Barwaqa Relief Organization	Kenya
30	Bearing in mind action to save life initiative	Nigeria
31	Botswana Watch Organization	Botswana
32	Brazilian Campaign for the Right to Education	Brazil
33	Brot für die Welt	Germany
34	Budget Advocacy Network	Sierra Leone
35	CADIRE CAMEROON ASSOCIATION	Cameroun
36	CADTM	México
37	Campaña Latinoamericana por el Derecho a la Educación	Latinoamerica y Caribe
38	Canadians for Tax Fairness	Canada
39	Candid Concepts Development	Bahamas
40	CCFD-Terre Solidaire	France
41	Center for Economic and Social Rights (CESR)	International
42	Center of Economic and Law Studies	Indonesia
43	Centre for Economic Governance	Kenya, Africa
44	Centre for Environmental Justice	Sri Lanka
45	Centre for Peace and Development Initiatives (CPDI)	Pakistan
46	Centre for Social Impact Studies	Ghana
47	Centro de estudios de derecho, justicia y sociedad - Dejusticia	Colombia
48	Centro de Estudios para el Desarrollo Laboral y Agrario (CEDLA)	Bolivia
49	CESU-UMSS	Bolivia
50	Changemaker	Norway
51	Cholistan Development Council	Pakistan
52	Christian Aid	International
53	Civil Society for Poverty Reduction	Zambia
54	Club Unesco du Centre d'Action Femme et Enfant (ONG CUCAFE)	République Démocratique du Congo
55	CNCD-11.11.11	Belgium
56	Comisión Nacional de Enlace CNE	Costa Rica
57	Coordinadora Andaluza de ONGD (CAONGD)	Spain

58	Corporación CIASE	América Latina
59	CRASH - Coalition for Research and Action for Social Justice and Human Dignity	Finland
60	Creatura Think & Do Tank ry	Finland
61	Crofter Foundation	Pakistan
62	Daayyaa Generation Network (DGN)	Ethiopia
63	Debt Justice Norway	Norway
64	DECIDAMOS, CAMPAÑA POR LA EXPRESION CIUDADANA	Paraguay
65	Development Impact Pathfinders Initiative	Nigeria
66	DMUN	Kenya
67	DMUN Foundation	Asia
68	Echoes of Women in Africa Initiatives	Nigeria
69	Equidad de Género: Ciudadanía, Trabajo y Familia	Mexico
70	European Environmental Bureau	Belgium
71	European Network on Debt and Development (Eurodad)	Europe
72	FASE - Solidariedade e Educação	Brazil
73	Financial Justice Ireland	Ireland
74	Financial Transparency Coalition	International
75	Finnish Development NGOs Fingo	Finland
76	Finnwatch	Finland
77	Focus on the Global South	Asia
78	Food Sovereignty and Climate Justice Forum, Nepal	Nepal
79	Foro Internacional de Inversión en Juventud	México
80	Foro Social de la Deuda Externa y Desarrollo de Honduras (FOSDEH)	Honduras
81	Forum Civil, Section Sénégalaise de Transparency International	Sénégal
82	Free Trade Union Development Centre	Sri Lanka
83	Fundación Nacional para el Desarrollo	El Salvador
84	Fundación SES	Argentina
85	Fundar, Centro de Análisis e Investigación	México
86	Futuros Mejores	Argentina
87	General Federation of Nepalese Trade Unions (GEFONT)	Nepal

88	Global Alliance for Tax Justice	International
89	Global Call to Action Against Poverty (GCAP)	International
90	Global Campaign for Education (GCE)	International
91	Global Initiative for Economic, Social and Cultural Rights (GI-ESCR)	International
92	Global Peace and Development Organization (GPDO)	Liberia
93	Global Policy Forum Europe	Germany
94	Global Redistribution Advocates	France
95	Global Responsibility - AG Globale Verantwortung	Austria
96	GMAF Grupo de Mujeres de la Argentina Foro de VIH Mujeres y Familia	Argentina
97	Greenpeace International	International
98	Grupo Nacional de Presupuesto Público	Perú
99	Himalaya Niti Abhiyan	India
100	IADE - Instituto Argentino para el Desarrollo Económico	Argentina
101	IDEALS, INC	Philippines
102	Indian Social Action Forum	India
103	INESC	Brazil
104	Initiative for Social and Economic Rights (ISER)	Uganda
105	Initiative locale pour le développement intégré	République Démocratique du Congo
106	Initiatives for Safe Migration and Social Justice	Nigeria
107	Insaf	India
108	Instituto Centroamericano de Estudios Fiscales (ICEFI)	Central America
109	Instituto Justiça Fiscal	Brazil
110	Instituto Popular de Capacitación IPC	Colombia
111	Integrated Social Development Center (ISODEC)	Ghana
112	International African Youth, Mental Health and Environmental Initiatives (IAYMHEI)	Kenya
113	International budget partnership	Senegal
114	Jagaran Nepal	Nepal
115	Jesuit Center for Theological Reflection (JCTR)	Zambia
116	Kanisa la Mennonite Tanzania - KMT	Tanzania
117	Kingdom Excellence Leadership Institute	Ghana

118	KRuHA	Indonesia
119	Latindadd	America Latina y El Caribe
120	LDC Watch	Nepal
121	LDC Watch	International (Least Developed Countries)
122	Loss & Damage Youth Coalition	International
123	Malawi Economic Justice Network MEJN	Malawi
124	McGill Youth Advisory Delegation	Montreal, Canada
125	MenaFem Movement for Economic, Development And Ecological Justice	Mena
126	Migrant Forum in Asia (MFA)	Philippines
127	Monitoring Sustainability of Globalisation (MSN)	Malaysia
128	Movimiento Tzuk Kim-pop	Guatemala
129	Mujeres Luna Creciente	Ecuador
130	Nadi Ghati Morcha	India
131	Nash Vek PF	Kyrgyzstan
132	National Alliance for Human Rights and Social Justice – Nepal (Human Rights Alliance)	Nepal
133	National Hawkers Federation	India
134	Norwegian Church Aid	Norway
135	Norwegian Church Aid-DanChurchAid Malawi	Malawi
136	NRDS Bangladesh	Bangladesh
137	Observatoire Tunisien de l'Economie	Tunisia
138	Observatori del Deute en la Globalitzacio (ODG)	Spain
139	Olabode Youth and Women Initiatives (OYAWIN)	Nigeria
140	Open Ownership	International
141	Organisation d'Appui aux Jeunes Opérateurs Économiques pour la Gouvernance Locale (OJEG)	Sénégal / Afrique
142	Organisation Paysanne pour le Développement Durable	République Démocratique du Congo
143	ORIAN (Women's movement-Philippines)	Philippines
144	Oxfam	International
145	Pakistan Development Alliance	Pakistan
146	Pakistan Kissan Karkeela Organization	Pakistan
147	Pakistan Kissan Rabita Committee	Pakistan

148	Pan-African Lawyers Union	Africa / Tanzania
149	Paropakar Primary Health Care Centre PPUK	Nepal
150	Partners In Health	United States / International
151	Phenix Center	Jordan
152	PKRC	Pakistan
153	Policy Forum	Tanzania
154	Polifa	Finland / Kenya
155	Positive Money	United Kingdom
156	Public Services International (PSI)	Africa and Arab region
157	Publish What You Pay Indonesia	Indonesia / Asia Pacific
158	Reacción Climática- Bolivia	Bolivia
159	Red de Género y Comercio	America Latina
160	Red de Justicia Fiscal de America Latina y El Caribe	America Latina y El Caribe
161	Red Mexicana de Acción frente al Libre Comercio (RMALC)	México
162	Red Nicaragüense de Comercio Comunitario	Nicaragua
163	Revolutionary Reparations	International
164	River Basin Friends	North East India
165	ROTAB	Niger
166	Rural Reconstruction Nepal (RRN)	Nepal
167	SAHRiNGON Tanzania Chapter/GCAP Tanzania Coalition	Tanzania
168	Samata	India
169	Sentro ng mga Nagkakaisa at Progresibong Manggagawa (SENTRO)	Philippines
170	Sherpa	France
171	Social Resource Development Center-Nepal	Nepal
172	Society for International Development (SID)	International
173	SOMO	The Netherlands
174	South Asia Alliance for Poverty Eradication (SAAPE)	South Asia
175	Southern and Eastern Africa Trade Information and Negotiations Institute	Uganda
176	Stamp Out Poverty	United Kingdom
177	Swera Foundation	Pakistan

178	Synergie des Organisations de la Société Civile pour l'Environnement, le Changement Climatique et la Désertification (SOECDD/RDC)	République Démocratique du Congo
179	Tanzania Young Feminist Movement	Tanzania
180	Tax and Fiscal Justice - Asia (TAFJA)	Asia
181	Tax and Fiscal Justice Alliance, Nepal	Nepal
182	Tax Justice Aotearoa New Zealand	New Zealand
183	Tax Justice Network	International
184	Tax Justice Network Africa	Africa
185	Tax Justice Norway	Norway
186	The Institute for Social Accountability (TISA)	Kenya
187	The PRAKARSA	Indonesia
188	The Society for Children Orphaned By AIDS Inc. (SOCOBA)	United States of America
189	Village Development Organization	GHotki Sindh, Pakistan
190	Village Farmers Initiative (VFI)	Nigeria
191	War on Want	United Kingdom
192	Women for a Change	Cameroon
193	Women's Working Group on Financing for Development	International
194	Women's Environment and Development Organization (WEDO)	International
195	Youth for Tax Justice Network (YTJN)	Africa
196	Youth Path Organisation	Ghana