

The FfD Chronicle



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

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.

POCKET GUIDE TO FRAMEWORK CONVENTIONS AND PROTOCOLS

In response to the vibrant debate in the room, the FfD Chronicle is happy to provide delegates with a little briefing on the outcomes that the UN General Assembly has asked the INC to deliver.

What do UN Framework Conventions look like? Framework Conventions set up a – you guessed it – “framework”, and foresee the adoption of protocols to supplement the convention. This, however, does not mean that all subjects covered by the Convention must have an accompanying protocol. In fact, while it is relatively common for framework conventions to have 1-3 protocols, the FfD Chronicle has never heard of a UN Framework Convention with – say – 20 protocols. UN Framework Conventions, as well as protocols and similar instruments, take different forms, but typically, they are about 25 pages long. This is substantially shorter than, for example, the OECD's draft Multilateral Convention to Implement Amount A of Pillar 1 (212 pages). A key difference between the UN approach and the OECD approach is that UN Framework Conventions tend to include mandates for the future COP to flesh out and adopt the detailed provisions that operationalize the Articles of the agreement.

Does this mean that UN Framework Conventions are empty? NO. They need to contain clear and specific commitments and define the agreements, mechanisms, overall procedures, concepts, timelines, subsidiary bodies and other provisions necessary to establish a clear framework and all necessary mandates for the future COP.

What is the role of COPs? With these frameworks and mandates, COPs can make decisions that are highly important and political, but do not go beyond the framework outlined by the Convention. When the COP reaches a point where a new mandate is needed (in the form of an agreement that is sent for signature and ratification by the Parties), there are two options, namely a Protocol, or an amendment to the Convention.

How do Protocols work? For Protocols, it is important to note that these instruments usually entail a governance system separate from the COP (often referred to as “Meetings of the Parties” (MOP)), which meets and makes decisions separately (but often in parallel with the COP). For example, the most recent meeting of the Biodiversity Convention in 2024 was formally known as “COP 16/CP-MOP 11 / NP-MOP5”, because it was the 16th meeting of the COP, organized in parallel with the 11th meeting of Parties the Cartagena Protocol and the 5th meeting of the Parties to the Nagoya Protocol.

Furthermore, while Member States must usually sign the Convention in order to join a Protocol under that Convention, they are not obligated to sign all Protocols. Therefore, the group of Parties to a Protocol can be smaller than the group of Parties to the Convention. As a consequence, a high number of protocols can lead to fragmentation, incoherence, and increased complexity within the overall governance structure.



Heard at the UNFCITC Negotiations	Meanwhile at the OECD	Reality-check
<i>"It would be legally impossible for the COP to make decisions on tax – all tax decisions have to be ratified by Member States."</i>	<i>"Here you go, parliaments – this is our new 374-page commentary that exempts the world's largest economy from the Pillar 2 "effective" "global" minimum tax. It was adopted at a closed-door meeting with no access for observers. It's now for you to implement – good luck!"</i>	Under UN Framework Conventions, COPs are usually the key place where commitments and mechanisms from the Convention get operationalized, and technical details get fleshed out – based on mandates provided by the Convention or its Protocols. Whereas most UN Conventions and Protocols are around 25 pages long, COP decisions are often several 100s of pages long. Unlike OECD's meetings, COPs usually have a high degree of transparency and observers participate in the negotiations.
<i>"Renegotiation of bilateral tax treaties is impossible."</i>	<i>"The following paragraphs describe some of these tax policy considerations, which are relevant not only to the question of whether a treaty should be concluded with a State but also to the question of whether a State should seek to modify or replace an existing treaty or even, as a last resort, terminate a treaty."</i> From: BEPS Action 6 report on Preventing the Granting of Treaty Benefits in Inappropriate Circumstances (2015).	To state the obvious – it makes absolutely no sense to negotiate a treaty unless it commits Parties to ensure that it is implemented. Even the OECD has realized that. We are here to ensure that the international tax system becomes "inclusive, fair, transparent, efficient, equitable and effective." We know for a fact that the current international tax system does not fulfill these criteria, and it is close to certain that some bilateral treaties and domestic laws will need to be changed. But that is in fact why we're here – to create change!
<i>"We cannot have anything in the Convention unless all UN Member States agree."</i>	<i>"Hey developing countries – look at these new global tax rules we wrote in a secret meeting where a third of the UN Member States were not at the table. #FixedItForY'all!"</i>	A global consensus on tax has never existed. We are here to promote cooperation, and negotiate in a forum where all UN Member States can participate as equals. This has never been the case at the OECD. At the end of the day, there might be Member States that refuse to cooperate, but that must not prevent the larger group from moving forward.



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CIVIL SOCIETY PRESENTS

INFORMAL INFORMAL

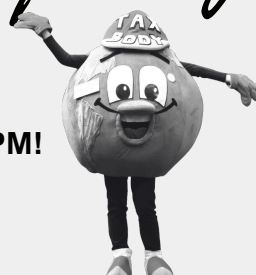
Party

AN EVENT TO CLOSE
WEEK ONE OF THE UN
TAX CONVENTION
NEGOTIATIONS.

6:00 PM - 10:30 PM
FRIDAY, 6 FEBRUARY

FREE OPEN BAR AND
APPETIZERS TILL 8:00 PM!

AUDACE RESTAURANT
365 PARK AVE SOUTH



NO SEPARATE
ACCREDITATION
PROCESS. EVERYONE
WHO SHOWS A UN
BADGE WELCOME.



GLOBAL
ALLIANCE
FOR TAX
JUSTICE



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