



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

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Intervention by Ryad Selmani, CCFD Terre Solidaire

Thank you, Mister Chair / Madam Co-Lead
Distinguished delegates,

We fully recognize the pressure many countries face to secure revenues quickly. Fiscal needs are real and legitimate, in particular in developing countries. My own country, France, was among the first to start taxing parts of the digitalized economy, and it is only fair that all countries get equal opportunities to do the same. In that regard, we welcome discussions on options to promote taxation of services, including possible tools under workstream 2 to help countries raise revenues more rapidly. However, let us be clear: piecemeal approaches to taxing specific sectors are not a system. They are responses to a broken framework.

This first Protocol reminds us of a basic principle: no protocol makes sense without a strong Convention. It also underscores the urgency of advancing work on the Framework Convention with substance and ambition, in line with the Terms of Reference. Through this mandate, we have been tasked by the UN General Assembly to reform the entire international tax system, including ensuring a fair allocation of taxing rights and equitable taxation of multinational enterprises across all sectors. Addressing cross-border services through a separate legal instrument risks fragmenting the system and producing rules that do not fit into the broader framework.

Over the course of last week's discussions, we have listened carefully to delegations. We have heard that some countries seem to suggest that all substance must go into protocols. We remain highly concerned about this approach since it would create a highly incoherent and complex system.

Seeing the discussion about Protocol 1 reveals how fragile this approach is, and even more so when the Convention's foundations remain unsettled. In particular, in the absence of clear provisions in the Framework Convention—especially in Article 5 on the allocation of taxing rights—it is difficult to understand what this Protocol aims to operationalize. Without agreed principles on who gets to tax, on what basis, and under which conditions, a Protocol cannot deliver coherence, equity, or predictability. Proceeding in this way risks quite simply putting the cart before the horse.

And Article 5 is far from the only gap that remains to be filled in the Convention. I want to highlight the importance of Article 15 in the draft convention – which is meant to address the relation between the Convention and other agreements, including double tax treaties. Taxation of digital services – or rather lack thereof – presents very clear examples of the damaging role that double tax treaties can have when it comes to fair allocation of taxing rights. It is therefore essential that the Convention clarifies that double tax treaties, which are inconsistent with it, must be renegotiated or terminated—a basic requirement for credibility of this process and for effective multilateralism.

These issues cannot be solved in Protocol 1 – they must be addressed in the Convention. Civil society has consistently raised these concerns and has developed a catalogue of proposals to address them. Delegations have already received this catalogue—though we suspect it may still be waiting patiently in a few inboxes. We would, of course, be happy to present it directly to the delegates. In line with the ambition of the Terms of Reference, we have, for example, proposed an additional article in the Framework Convention on the equitable taxation of multinational enterprises, which would provide a solid basis for any future protocol—should one actually be needed.

Let us not confuse emergency measures with structural solutions. This Protocol addresses only one narrow aspect of a much broader challenge. A strong Framework Convention could achieve far more—not only addressing digital cross-border services, but reshaping the entire international tax system that made these problems inevitable in the first place. *Thank you.*