



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

**Session 4, UN Tax Convention Negotiations | February 2-13 2026
February 6, 2026, Article 12 – Capacity Building and Technical Assistance
Intervention by Charles Santiago, MSN/APMDD**

Distinguished delegates, colleagues, and friends,

Capacity building must not be misunderstood.

It is not charity.

It is not technical “assistance” delivered from top down.

And it is certainly not a substitute for inclusion.

Capacity building, as envisioned under Article 12, must be about enabling Global South countries to participate fully, independently, and on equal footing before, during, and after negotiations.

That means technology transfer to the Global South and having the resources to attend meetings, to retain expertise, to analyse proposals, to develop alternatives, and to negotiate from a position of confidence.

This is a matter of reparative justice.

The same global systems that generated wealth for some countries actively underdeveloped others through the extraction of labour, resources, and knowledge.

Yet the Global South is still treated as a passive recipient of expertise, rather than as a co-author of solutions.

That imbalance persists through control over what counts as legitimate knowledge. Who defines best practice? Who designs the training? Who decides what is “neutral” and what is “political”?

Too often, technical assistance has functioned as a vehicle for exporting donor-country preferences by narrowing policy choices, constraining sovereignty, and entrenching structural power, while presenting itself as impartial.

If Article 12 is serious, it must break from this model.

If we are serious about multilateralism, about equity, and about restoring legitimacy to the global tax system, then capacity building cannot be an add-on. I
Level the playing field, and fairness becomes possible.

Fail to do so, and inequality will simply be rewritten into new rules.

Thank you.

Charles Santiago