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.

6 March 2026

**Subject: Joint civil society and trade unions submission regarding the Co-Lead's Draft Framework Convention Template, published 22 January 2026**

Please find below a joint submission on behalf of the **Global Alliance for Tax Justice (GATJ) and over 147 organizations and trade unions**. GATJ facilitates the Civil Society Financing for Development Mechanism's Tax Justice Workstream with the support of its members Tax Justice Network Africa (TJN-A) and the European Network on Debt and Development (Eurodad). GATJ is a Southern-led global coalition in the tax justice movement.

This submission builds on a comprehensive Catalogue of Proposals for Articles in the UN Framework Convention on International Tax Cooperation, which can be found here: https://globaltaxjustice.org/news/un-tax-convention-catalogue/

# Abstract

**The template from 22 January 2026 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*".

**It also lacks multilateral solutions to deliver on key elements of the ToR**. In particular, we propose text to introduce specific approaches and mechanisms to deliver on the following core components of paragraph 10:

- Fair allocation of taxing rights;
- Equitable taxation of multinational enterprises;
- Effective taxation of high-net worth individuals;
- International tax approaches that will contribute to sustainable development
- Transparency mechanisms;
- Solutions to address illicit financial flows.

In line with ToR (paragraph 18), **it is now essential to ensure a Member State-led process, which allows each Member State to submit specific text-proposals for the Convention**. **All submissions and other proposals submitted by Member States should be published on the UN website.**

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 the ToR (paragraph 21), 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 (including during any online meeting in-between the formal sessions).

# Submission

| Cross-cutting issues | |
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| **Issue** | **Solution** |
| The term "States Parties" is inconsistent with the ToR. | Change "States Parties" to "Parties" throughout the text. |
| The different needs, priorities and capacities of countries, including | Integrate special and differential treatment of developing countries as a cross-cutting element in the Convention, in line with the ToR para 9(a). |

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| developing countries, are not properly reflected | |
| Compared to the October draft, there have been some improvements to the structure. | It is positive that there is now a separate Article on Information Exchange, and that the Article on Sustainable Development has been placed as the first Article after Definitions. These changes should be maintained. |
| **Specific comments on the Articles in the draft text** | |
| **Article 2 Principles** | |
| The Principles outlined in the ToR 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 Sustainable Development** | |
| Rather than proposing precise and operational commitments, actions and mechanisms for delivery, Article 4 simply restates the top-line text contained in the ToR | Introduce Articles to ensure a strong link between taxation and sustainable development, as suggested below. |
| The link between taxation and sustainable development is missing | Add 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.<br><br>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.<br><br>**Specific language suggestions: See Catalogue.** |
| Progressive environmental taxation is missing | 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.<br>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 by the COP.<br><br>**Specific language suggestions: See Catalogue.** |
| Gender-responsive taxation is missing | 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.<br><br>**Specific language suggestions: See Catalogue.** |

| Article 5 – Fair allocation of Taxing rights | |
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| Article 5 introduces an incomplete list of relevant factors to determine fair allocation of taxing rights. | 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 6 on HNWIs, 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. See suggested Article 5 bis.<br><br>Meanwhile, Article 5 can introduce a basic source country taxing right which can apply broadly, "*except as otherwise expressly provided in this Convention and its Protocols*". Article 5 should be broadened to capture all types of taxes with potential transboundary effects.<br><br>**Specific language suggestions: See Catalogue.** |
| Article 5 introduces a controversial part of the 2013 G20 approach to corporate taxation, namely "value creation" | Delete "value creation". |
| The requirement to renegotiate existing tax agreements is important | This issue should be maintained in Article 5, and further fleshed out in Article 15. |
| **New Article 5bis – Equitable Taxation of Multinational Enterprises** | |
| Unitary taxation with formulary apportionment and a minimum effective corporate tax rate | Following from 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 COP. It is also important to consider the option of introducing different formulas for different sectors.<br><br>**Specific language suggestions: See Catalogue.** |
| **New Article 5ter – Taxation and extractive industries** | |
| A specific commitment on taxation of extractive industries is missing | 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.<br><br>**Specific language suggestions: See Catalogue.** |
| **Article 6 –High-net worth individuals** | |
| Article 6.1 and 6.2 – tax avoidance and evasion of HNWIs – lack multilateral solutions | Introduce Articles related to the establishment of a GAR (including a BO registry) and AIE (see below under Article 9), and introduce cross-references to these mechanisms within Article 6. |
| Article 6.3 – effective taxation of HNWIs – is not operational | The Article must require to *adopt* coordinated approaches to ensuring effective taxation of HNWIs, rather than simply "*explore*" them. This should include a global minimum tax with progressively higher tax rates for HNWIs, and with revenues channeled toward sustainable development. |

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| | 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. The taxing rights to such wealth must include an international component, anchored in the objective of reducing inequalities and promoting sustainable development.<br><br>The Article must outline a process to identify HNWIs, both within countries (based on nationally specific thresholds), and globally. The GAR (see below under Article 9) will be essential in this context.<br><br>**Specific language suggestions: See Catalogue.** |
| **Article 7 – Tax-Related Illicit Financial Flows, Tax Avoidance and Tax Evasion** | |
| Article 7 must be strengthened | The Article should not only aim to "*ensure effective taxation of income and profits*" but also *wealth*.<br><br>The words "*from tax-related illicit financial flows*" at the end of the Article are redundant and should be deleted.<br><br>The reference to "*any other agreed forms of international co-operation*" should be maintained, but linked to a mandate to the COP to continue the work. |
| **Article 8 – Harmful Tax Practices** | |
| Article 8.1 and 8.2 should be broadened and strengthened | Add a 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.<br><br>Include a commitment by Parties to remove HTPs, as well as a clear process for identifying such practices – to be implemented by the COP.<br><br>Add provisions for responding to non-cooperative jurisdictions (including those that do not join, or fail to comply with, the Convention) and related sanctions.<br><br>Article 8 should be expanded to cover all types of actors that can engage in international tax abuse, as well as all types of taxes with potential transboundary effects.<br><br>In addition to income, Article 8.1 should also include specific references to taxation of wealth.<br><br>Rather than aiming to "*deter*" harmful tax practices and "*neutralize their distortive effects*", the Article must simply aim to "combat" and "abolish" them.<br><br>While regional cooperation will be important in some cases, the Article should not oblige all countries to cooperate regionally.<br><br>Article 8.2 should specifically refer to *public* transparency.<br><br>**Specific language suggestions: See Catalogue.** |
| **Article 9 – Mutual Administrative Assistance** | |
| Article 9 lacks mechanisms to ensure cooperation and transparency | In line with the ToR (para 10(d)), introduce additional Articles to capture the key multilateral solutions outlined below.<br><br>The Convention must include all the transparency mechanisms required for States to implement the Convention and exercise the taxing rights that will be agreed, including related to multinational enterprises and HNWIs. It would not |

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| | be workable if the UN Convention has to rely on other external fora to function effectively.<br><br>Article 9.1(f) refers to forms of assistance as "*may be agreed by the States Parties (...) through protocols or other instruments*". Here, there should be a specific reference to future decisions by the COP.<br><br>**Specific language suggestions: See Catalogue.** |
| Global asset register | Introduce an Article 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 BO transparency reforms for legal vehicles and assets, and guarantee automatic exchange of information among all Parties to the Convention (see Article 10). |
| 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. This information should be incorporated into the UN GAR. |
| Public Country-by-Country Reporting | Introduce an Article on "Public Country-by-Country reporting", which includes a central public database for CBC reports. |
| **Article 10 – Exchange of Information** | |
| Elements that undermine information exchange must be deleted. | The Article contains the following problematic elements, which can undermine effective exchange of information and must be deleted:<br>➢ Limiting information exchange to what is "*foreseeably relevant*". The Article should cover all information that "*may be*" relevant;<br>➢ Inappropriate restrictions on the use of information received, including the suggestion that secrecy restrictions imposed through domestic laws of the sending State should apply to the receiving State. Information exchange must be regulated through international standards agreed under the Convention, and domestic laws must be amended accordingly;<br>➢ Limitations related to information that would disclose "*any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy*". This is a very wide-ranging sentence, that would leave the system open to circumvention and abuse. |
| Automatic information exchange (AIE) | Add an Article that introduces AIE on the basis of a commonly agreed standard as a part of the UN GAR (see Article 9). The standard should ensure that all Parties can get access to AIE on an equal footing, and include a transition phase during which developing countries with low capacity can receive information on a non-reciprocal basis.<br>**Specific language suggestions: See Catalogue.** |
| **Article 13 - Prevention and Resolution of Tax Disputes** | |
| Article 13 overlaps with Article 22 and Protocol 2, and it is unclear which | Clarify the role of Article 13 in relation to Article 22 and the 2nd Protocol. Avoid introducing dispute resolution obligations without clarifying the legal basis and the scope. |

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| disputes Article 13 relates to. | The focus of the UN Tax Convention would be to resolve disputes arising under the Convention itself, which will be addressed under Article 22. Thus, the added value of Article 13 is questionable. |
| **Article 15 – Relation with Other Agreements, Instruments and Domestic Law** | |
| Article 15 will be essential for the Convention. | When governments negotiate, adopt, sign and ratify a UN Convention, they must also stand ready to implement that agreement. This includes changing domestic laws and any agreements that go against the Convention, including bilateral tax treaties. For Article 15, we suggest the following wording:<br><br>In order to promote the implementation of this Convention, each Party shall review any tax treaties or tax-related treaties that it has entered into. In cases where a treaty is found to be inconsistent with the objectives or principles of the Convention, or with the obligations and commitments of the Party under the Convention, the Party shall ensure that such a treaty is renegotiated or terminated.<br><br>**Further explanation: See Catalogue.** |
| **Article 16 – Conference of the States Parties to the Convention** | |
| Article 16 will be essential for the Convention. | This Article will be critical to ensure that the COP can provide transparent, democratic and effective governance, and ensure strong and consistent implementation of the Convention.<br><br>When relevant, the COP must be given clear and specific mandates from the Convention to elaborate and operationalize elements of the Convention, including key mechanisms, standards, etc.<br><br>**Specific language suggestions: See Catalogue.** |

# Signatories

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| 1 | 11.11.11 | Belgium |
| 2 | ACT Alliance | International |
| 3 | ActionAid International | International |
| 4 | ActionAid Vietnam | Vietnam |
| 5 | Active Citizenship Foundation, Inc. (ACF) | Philippines |
| 6 | African Women's Development and Communications Network (FEMNET) | Africa |
| 7 | Agora | Mexico |
| 8 | Akina Mama wa Afrika (AMwA) | Uganda |
| 9 | All India Women Hakwers Federation | India |
| 10 | Alliance Sud | Switzerland |
| 11 | Amnesty International | International |

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| 12 | APEFCI | Côte d'Ivoire |
| 13 | APIT | Portugal |
| 14 | Asian Peoples' Movement on Debt and Development | Asia |
| 15 | Asociación Migración y Cooperación Internacional Araguaney | España |
| 16 | ASSOCIATION DE DÉVELOPPEMENT AGRICOLE ÉDUCATIF ET SANITAIRE DE MANONO | République Démocratique du Congo |
| 17 | Association pour l'Amelioration de l'Alimentation de la Mere et de l'enfant au sud Kivu/AMEKi -RDC | République Démocratique du Congo |
| 18 | Association Sénégalaise pour la Promotion des Energies Renouvelables "KokkiEnergie " | Sénégal |
| 19 | Attac Austria | Austria |
| 20 | Balanced Stewardship Development Association (BALSDA) | Nigeria |
| 21 | Bangladesh Krishok Federation | Bangladesh |
| 22 | Barwaqa relief organization | Kenya |
| 23 | Biozid Climate Institute | Bangladesh |
| 24 | Bond UK | United Kingdom |
| 25 | Brazilian Campaign for the Right to Education | Brazil |
| 26 | Bridge Agenda | United States of America and Ghana |
| 27 | Brot für die Welt | Germany |
| 28 | Budget Advocacy Network | Sierra Leone |
| 29 | CCFD-Terre Solidaire | France |
| 30 | CEHRDF | Bangladesh |
| 31 | Center for Economic and Social Rights (CESR) | International |
| 32 | Center for Grassroots Community Education and Development | Nigeria |
| 33 | Centre for Policy Dialogue | Bangladesh |
| 34 | Centro de estudios de derecho, justicia y sociedad - Dejusticia | Colombia |
| 35 | Changemaker | Norway |
| 36 | Climate Action Network América Latna (CANLA) | América Latina |
| 37 | CNCD-11.11.11 | Belgium |
| 38 | Comisión Nacional de Enlace CNE | Costa Rica |
| 39 | Conseil pour l'Education et le Développement (COPED) | Burundi |
| 40 | Council of Churches in Namibia (CCN) | Namibia, Africa |
| 41 | CRASH - Coalition for Research and Action for Social Justice and Human Dignity | Finland |

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| 42 | Creatura Think & Do Tank | Finland |
| 43 | CSPEEDA | Mali |
| 44 | CTO-Maputo - Centro de Teatro do Oprimido | Moçambique |
| 45 | DISABILITY PEOPLES FORUM UGANDA | Uganda |
| 46 | Economic Justice Network of FOCCISA | South Africa |
| 47 | EquityBD | Bangladesh |
| 48 | European Network on Debt and Development (Eurodad) | Europe |
| 49 | Evangelical Lutheran Church in the Republic of Namibia (ELCRN) | Namibia |
| 50 | Federación Internacional Fe y Alegría | Latinoamérica |
| 51 | Feminist Task Force | International |
| 52 | Financial Justice Ireland | Ireland |
| 53 | Financial Transparency Coalition | International |
| 54 | Finnish Development NGOs Fingo | Finland |
| 55 | Finnwatch | Finland |
| 56 | Forum Civil, Section Sénégalaise de Transparency International | Sénégal |
| 57 | Free Trade Union Development Centre, Sri Lanka | Sri Lanka |
| 58 | Fundación Multipolar | Argentina |
| 59 | Futuros Mejores | Argentina |
| 60 | Geledés-Instituto da Mulher Negra | Brazil |
| 61 | Global Alliance for Tax Justice (GATJ) | International |
| 62 | Global Call to Action Against Poverty (GCAP) | International |
| 63 | Global Campaign for Education (GCE) | International |
| 64 | Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) | International |
| 65 | Global Policy Forum Europe | Germany |
| 66 | Global Witness | International |
| 67 | Green Tax Youth Africa | Ghana |
| 68 | Greenpeace International | International |
| 69 | Grupo de Financiamiento Climático para América Latina y el Caribe (GFLAC) | América Latina y el Caribe |
| 70 | Health Poverty Action (HPA) | United Kingdom |
| 71 | Himalaya Niti Abhiyan | India |

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| 72 | HUNDEE-Oromo Grassroots Development Initiative | Ethiopia |
| 73 | Indian Social Action Forum | India |
| 74 | INESC - Instituto de Estudos Socioeconômicos | Brazil |
| 75 | Initiative for Social and Economic Rights (ISER) | Uganda |
| 76 | Initiatives for Dialogue and Empowerment through Alternative Legal Services | Philippines |
| 77 | Instituto Centromericano de Estudios Fiscales (Icefi) | Central America |
| 78 | International Relations Students' Association of McGill University | Canada |
| 79 | Jan andolan Samiti | India |
| 80 | Jesuit Centre for Theological Reflection(JCTR) | Zambia |
| 81 | Jeunesse Sedhiou Conscient | Sénégal/Sedhiou |
| 82 | LdC watch | Nepal |
| 83 | Lutheran World Federation (LWF) | International |
| 84 | Malaria & NTDs Youth Corps Guinea | Guinea |
| 85 | Medical Impact | México |
| 86 | MenaFem Movement for Economic, Development And Ecological Justice | Mena |
| 87 | Migrant Forum in Asia | Asia |
| 88 | mines, minerals & People | India |
| 89 | Nadi Ghati Morcha | India |
| 90 | National Hawkers Federation | India |
| 91 | National.Society of Conservationists- Friends of the Earth Hungary | Hungary |
| 92 | Netzwerk Steuergerechtigkeit (German Alliance for Tax Justice) | Germany |
| 93 | Nigerian Women Agro Allied Farmers Association | Nigeria, Ecowas and Africa Union. |
| 94 | Norwegian Church Aid | Norway |
| 95 | Norwegian Church Aid Tanzania | Tanzania |
| 96 | OFC - Observatorio de Finanzas y Clima | Ecuador |
| 97 | Open Ownership | Argentina |
| 98 | Oxfam International | International |
| 99 | Pakistan Fisherfolk Forum | Pakistan |
| 100 | Paryavaran Sanvardhan Samiti | India |
| 101 | Platform For Mindset Change | Malawi |

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| 102 | Policy Forum | Tanzania |
| 103 | Polifa | Finland/Kenya |
| 104 | Positive Money | United Kingdom |
| 105 | Profamilia | Colombia |
| 106 | Public Services International (PSI) | Africa and Arab Countries |
| 107 | Recherche Sans Frontières | République démocratique du Congo |
| 108 | Red de Justicia Fiscal de America Latina y El Caribe | America Latina y El Caribe |
| 109 | Red Latinoamericana y del Caribe por justicia economica, social y climatica (Latindadd) | America Latina y El Caribe |
| 110 | RIPESS . Intercontinental Network for the promotion of social solidarity economy | Spain |
| 111 | Rural Reconstruction Nepal | Nepal |
| 112 | Samata | India |
| 113 | Save Mothers and Children Initiative SMACI | Nigeria |
| 114 | SEDRA | Chile |
| 115 | Slum Child Foundation | Kenya |
| 116 | Social Umpact Nepal | Nepal |
| 117 | Society for International Development | International |
| 118 | SOMO | Netherlands |
| 119 | South Asia Alliance for Poverty Eradication (SAAPE) | Nepal |
| 120 | Southern and Eastern Africa Trade Information and Negotiation Institute (SEATINI) | Uganda |
| 121 | Stamp Out Poverty | United Kingdom |
| 122 | Sukaar Welfare Organization | Pakistan |
| 123 | SUN Civil Society Alliance of Liberia (SUNCSAL) | Liberia |
| 124 | Survivor Aid | South Sudan |
| 125 | Syndicat Chrétien des Travailleurs du Congo SCTC | République Démocratique du Congo |
| 126 | Tax & Education (Tax Ed) Alliance | International |
| 127 | Tax and Fiscal Justice Asia | Asia |
| 128 | Tax Justice Network | International |
| 129 | Tax Justice Network Africa | Africa |
| 130 | Tax Justice Norway | Norway |
| 131 | The Kenya Human Rights Commission (KHRC) | Kenya |

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| 132 | TINADA YOUTH ACTION AFRICA | Kenya |
| 133 | Treatment Action Group | United States |
| 134 | UNASCAD (Union des Amis Socio Culturels d'Action en Developpement) | Latin America and Caribbean region |
| 135 | Vasai Virar JanShakti Samiti | India |
| 136 | VIDC | Austria |
| 137 | Vision for Accelerated Sustainable Development, Ghana | Ghana |
| 138 | War on Want | United Kingdom |
| 139 | WEED - World Economy, Ecology & Development | Germany |
| 140 | Wemos | Netherlands |
| 141 | Women In Democracy And Governance (WIDAG) | Kenya |
| 142 | Women's Coalition Against Cancer - (WOCACA) - Malawi) | Malawi |
| 143 | Women's Environment and Development Organization (WEDO) | International |
| 144 | Women's Working Group on Financing for Development | International |
| 145 | World Communion of Reformed Churches | Germany |
| 146 | Youth for Tax Justice Network | Eastern and Southern Africa |
| 147 | Zimbabwe Coalition on Debt and Development (ZIMCODD) | Zimbabwe |