Fifth Session, UN Tax Convention Negotiations
August 3, 2026

Article 1, 2 – Objectives and Principles

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Thank you, Mr. Co-lead,

It was said this morning that if we cannot negotiate the text, why are we here. In principle, we agree with that. However, we must also bear in mind that we are here because the UN General Assembly has given us a job and a deadline. We welcome all countries that want to help finish the task, but it is important not to obstruct the process.

If the changes that are being suggested are so fundamental that they would go against the mandate we have been given, this it is not negotiation in good faith. We have been tasked to establish an international tax system for sustainable development and consider the work of existing forums. But we have – very clearly – not been asked to endorse the work of existing forums, and language to that effect does not belong in this convention.

Secondly, we hear a call for decision making to be by consensus. It is surprising to us that the countries calling for consensus are also the ones defending the OECD system. A third of the Member States in this room were never part of the OECD negotiations. And yet, they have all been expected to follow the rules and even threatened with blacklisting if they didn't.

The truth is that there has never been a consensus on international taxation, but what we have at the UN is a space that at least allows all countries to participate on an equal footing.

About national sovereignty, the OECD's approach has obviously raised strong concerns in this regard. And we have another problem as well.

The fact is that some countries have used their national sovereignty to introduce harmful tax practices that make it impossible for other countries to effectively tax wealthy individuals and multinational corporations.

Thus, national sovereignty must be linked to an obligation to cooperate internationally and refrain from undermining the national sovereignty of others.

Lastly, we want to remind all delegates that the OECD system has failed for everyone and in absolute numbers, the OECD countries are losing the biggest amount of tax revenue due to international tax abuse. The vast majority of the countries in this room stand to gain revenue from the UN Tax Convention. Let’s not waste time – let’s negotiate in good faith and finish the job we’ve been given by the general assembly.