Fifth Session, UN Tax Convention Negotiations
August 3, 2026

Article 4 – Sustainable Development

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Thank you, Chair. Distinguished delegates, I speak on behalf of APMDD and the Tax and Gender Working Group (TGWG) hosted by the Global Alliance for Tax Justice (GATJ).

Just three weeks ago the High-Level Political Forum on Sustainable Development (HLPF) concluded with a disturbing assessment of the progress in achieving targets under Sustainable Development Goals: only 36 % are on track to moderate progress, 15 % have even moved backwards. Hence, the ministerial declaration commits countries to "act with urgency" to realize its vision of people, planet, prosperity, peace and partnership, leaving no one behind.

In this regard, we urge you to fully deliver on the mandate of the UN Tax Convention's Terms of Reference by developing a robust and substantive text for Article 4 on sustainable development. It should clearly elaborate on international tax approaches that, especially for developing countries, strengthen domestic resource mobilization for sustainable development and that significantly contribute to realizing the following:

- International commitments on addressing inequalities and ending discrimination based on gender and race. Under the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), International Convention on the Elimination of Racial Discrimination (ICERD) and the International Covenant on Economic, Social and Cultural Rights (ICESCR), member states have the obligations to eliminate discrimination and address inequalities. The Beijing Declaration and Platform for Action, the 2030 Agenda for Sustainable Development, and the Fourth International Conference on Financing for Development (FfD4) Outcome Document reinforced international commitments to mobilizing adequate public resources to realize women's rights, non-discrimination and substantive Gender Equality. The question before us is not whether gender equality belongs in the UN Tax Convention, but whether the Convention will equip States with the fiscal tools needed to fulfil those commitments and obligations.

- The Agenda 2030 for Sustainable Development and the commitment to "*leave no one behind*." For too long, the world has suffered the consequences of a flawed international tax architecture and regressive tax systems that have 'left behind' the economically marginalized groups and sectors discriminated against on the basis of gender, race, class, caste, occupation, ethnicity, and religion – these include women, workers, indigenous peoples, rural communities, the youth. What we must leave behind now are the tax policies and practices that serve as roadblocks to achieving sustainable development. Sustainable development is possible only if taxation does not facilitate the transfer of wealth from the Global South countries to the Global North. We cannot continue with tax rules that produce lower effective tax rates for billionaires and higher effective tax rates for the poor and the middle class. Instead, the Convention must include an explicit commitment – in language and substance – to **promoting progressive and gender-responsive taxation** that serves a broader transformative and redistributive economic vision.