Fifth Session, UN Tax Convention Negotiations
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Article 6 – High-net Worth Individuals

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Thank you Co-Lead.

I speak on behalf of the Kenya Human Rights Commission and the African Civil Society Working Group on the UN Tax Convention.

We are happy to hear the comments made by Brazil and Zambia among other States. We largely echo their sentiments.

Co-lead, we wish to submit that the current iteration of the convention provides for this cooperation in three ways. First, States are mandated to "cooperate to enhance" measures to detect, deter and prevent tax avoidance and evasion by HNWIs. This represents a weakening of the commitment of States which was previously to *develop and implement* these measures. Second, States are mandated to share *general* information regarding structures and techniques used by HNWIs to avoid and evade taxes. Again, this weakens the commitment under this article by only requiring States to share general information rather than *all* information that countries need to tax effectively. Finally, States are mandated to explore coordinated approaches to ensuring effective taxation of HNWIs *while respecting each State Party's sovereign right to determine the design, structure and level of taxation within its national tax system.* We support the deletion of this part of the sentence that refers to national sovereignty. Again, this constrains the commitment to cooperate by referring to national sovereignty. Contrary to some of the statements made by some Member States, the purpose of article 6 is actually to enhance the national sovereignty over the taxes owed by HNWIs. It is clear that it is only through international cooperation that we can effectively tax HWNIs.

We have further written proposals on text that we feel would operationalise these commitments particularly in reference to global minimum taxation, a global asset registry, exchange of information among others, and are happy to share this.

Lastly, we underscore that the effective taxation of HNWIs is critical and must be done in a coordinated manner to promote progressivity, raise revenues, reduce inequality, combat tax abuse, support human rights, and enable countries especially in the Global South to finance sustainable development.

Thank you.