



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

**Fifth Session, UN Tax Convention Negotiations
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Article 12 - Capacity Building and Technical Assistance

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Thank you, Co-Lead, for giving me the floor. I am making a statement on behalf of Tax Justice Norway, but also the broader civil society group led by the Global Alliance for Tax Justice.

It won't come as a surprise to anyone in this room that we are concerned about the state of this article. The current drafting seems to echo the non-inclusive, unequal and for many – completely inefficient – cooperation on information exchange of the **past**, rather than a commitment suited to take us towards the **future** of tax cooperation.

Given the sorry state of the article, it is concerning to see the unhelpful suggestions put forward by a handful of countries, which are overwhelmingly members of the OECD. Even the inputs from my home country of Norway, once a champion for ambitious international tax cooperation and transparency, do little to make progress on the article.

We are establishing a **new** international tax system. Most people in this room are tax experts – and as we all know – in order for Parties to exercise their taxing rights under this new system, they will need information.

The UN Tax Convention cannot rely on other institutions or alternative fora, which **do not** include and do not serve the interests of all countries, to provide that information. Furthermore, the existing information exchange is not designed to match the UN Tax Convention. Therefore, it is vital that the UN Tax Convention includes its own **automatic** information exchange mechanism.

We must not forget that in many ways, we are here because the existing regimes have failed – especially for developing countries.

As a final point, we want to reiterate that the Terms of Reference make it very clear that the Convention should consider the work of other forums. But the TOR does not mandate us to endorse it.

Listening to the discussion in the room, we are increasingly worried that we are wasting our time discussing proposals which are clearly not in line with the mandate we have received from the UN General Assembly. To avoid unnecessary delays in the negotiations, we look forward to future discussions in line with this mandate.

Thank you, Co-Lead.