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.

2 September 2026

Subject: Joint civil society and trade unions submission regarding the Co-Lead's Zero Draft of UN Framework Convention on International Tax Cooperation (A/AC.298/CRP.32), published 21 July 2026

We welcome the opportunity to provide written input to the process. Please find below a joint submission on behalf of the **Global Alliance for Tax Justice (GATJ) and over 150 civil society organizations and trade unions**. GATJ is a Southern-led global coalition in the tax justice movement, and facilitates civil society engagement in the UN Tax Convention negotiations and the coordination of joint submissions with the support of its members Tax Justice Network Africa (TJNA) and the European Network on Debt and Development (Eurodad). GATJ also facilitates the Civil Society Financing for Development Mechanism's Workstream on Domestic Resource Mobilization.

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

Significant progress has been made since the previous draft, including the addition of some very important governance provisions. However, a number of key issues remain to be addressed before the Convention can match the objective of establishing "*an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development*".

The following vital components are missing:

- Ensuring equitable taxation of multinational enterprises (ToR para 10(a));
- Key transparency provisions, including a global asset register, beneficial ownership registers and public country by country reporting;
- The special challenges related to environmentally damaging companies, including extractive industries;
- Ensuring compliance and addressing non-cooperative jurisdictions;
- Effective participation of stakeholders at the COP and its subsidiary bodies;
- The objective of reducing inequalities between and within countries, including through progressive taxation;
- Progressive environmental taxation;
- Gender-responsive taxation.

The following elements lack operationalization:

- The link to sustainable development;
- Fair allocation of taxing rights;
- Effective taxation of high-net worth individuals;
- Effective measures to combat harmful tax practices and illicit financial flows.

Regarding the relation between the Convention and existing international agreements, we welcome the inclusion of Article 21 but stress that the text must be significantly stronger and unambiguous.

All submissions by Member States should be published on the UN website. In line with the ToR (paragraph 21), stakeholders must be able to contribute effectively to the work, including by ensuring full transparency and allowing for observers to present their suggestions throughout the negotiations, including during online meetings.

Submission

Compared to the previous draft, we find that much progress has been made, and very important Articles on governance have been added. We welcome these steps forward, but we still see major elements missing in the text, as well as a need for most Articles to be strengthened.

Cross-cutting	
Issue	**Proposal**
The term "**States Parties**" is inconsistent with the ToR.	Change "States Parties" to "Parties".
Countries' different needs, priorities and **capacities** are not reflected	Add: Special and differential treatment of developing countries as a cross-cutting element (ToR para 9(a)).
Environmentally damaging companies: This group brings specific challenges that must be addressed.	Add: An Article on environmentally damaging companies, including extractive industries, and integrate the issue into the relevant Articles, including Article 4 (Sustainable Development); 5 (Fair Allocation of Taxing Rights), 7 (Illicit Financial Flows (IFFs)) and the Articles related to transparency. **Specific language suggestions: See Catalogue.**
Missing: **Compliance** provisions. Missing: Joint actions against "**non-cooperative jurisdictions**" (including non-signatories).	Add: Language on compliance and action against non-cooperative jurisdictions in Article 16 – Review and Verification (see below).
Specific comments	
Article 1 Objectives	
The objectives should stand as they are.	Keep as is. If reopened, add "progressive".
Article 2 Principles	
The principles must be fleshed out to match the commitments.	Add: The Polluter Pays Principle and Common but Differentiated Responsibilities and Respective Capabilities (CBDR-RC). Balance principle 9(b) on national sovereignty with international responsibility to respect the sovereignty of other states.
Article 3 Definitions	

Use the same IFF definition as the UN Statistical Commission. Excluding flows primarily stemming from non-tax crimes creates an impediment to cooperation.	Define IFFs as: Financial flows that are illicit in origin, transfer or use, that reflect an exchange of value and that cross country borders.
Add: Definition of "harmful tax practices".	Add: Harmful tax practices: Tax practices in one jurisdiction are considered harmful if they undermine the fairness or effectiveness of the tax system in another jurisdiction.
Article 4 Sustainable Development	
Missing: Operational link to sustainable development	Add: A commitment to ensure that fiscal systems are fully in line with the UN Member States' obligations to ensure sustainable development as well as to use their maximum available resources for the progressive realization of human rights, particularly economic, social and cultural rights, and combat all forms of discrimination and inequalities, both between and within countries, including economic, gender, racial and inter-generational inequalities. Add: Reporting obligation for Parties on the implementation of this Article, in accordance with their different needs, priorities and capacities, and regular overall reviews of the implementation of this Article by the COP. **Specific language suggestions: See Catalogue.**
Missing: Progressive environmental taxation	Add: A requirement for Parties to deliver – both nationally and internationally – progressive environmental taxation, with a special focus on actors with an excessively large ecological footprint. Add paragraph: To establish an international mechanism for a polluter pays tax on the global profits of environmentally damaging industries towards the advancement of sustainable development. Revenues should be used for the pursuit of sustainable development in all its three dimensions – social, economic and environmental. Details concerning the operationalization of this mechanism should be agreed by the COP. **Specific language suggestions: See Catalogue.**
Missing: Gender-responsive taxation	Add paragraph: On ensuring gender-responsive taxation. **Specific language suggestions: See Catalogue.**
Article 5 – Fair allocation of Taxing rights	
"*Value creation*" is open to abuse.	Delete: "~~value is created~~".

The word "*real*" is important.	Keep: real.
Strengthen the operational language.	Replace: "~~explore and pursue cooperative approaches to support~~" with "ensure".
Missing: The commitment to ensure "*equitable taxation of multinational enterprises*" (ToR para 10(a)).	Add paragraph: A commitment to ensure Equitable Taxation of Multinational Enterprises, including a decision 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, the COP can develop the specific rules. The option of introducing different formulas for different sectors, such as extractive sectors, should be considered. **Specific language suggestions: See Catalogue.**
Article 6 –High-net worth individuals	
The Article is not operational.	Change "~~explore~~" coordinated approaches to "adopt". Change "~~enhance~~" to "develop and implement".
Strengthen the focus on ensuring the "effective taxation of HNWIs".	Add: A global minimum tax on net worth for the wealthiest HNWIs with progressively higher rates, and with revenues channeled toward sustainable development. For the world's wealthiest HNWIs: Recognize that their wealth didn't originate solely from their country of residence. Taxing rights to such wealth must include an international component. Add: A COP-driven process to identify HNWIs, both within countries (based on nationally specific thresholds), and globally, and ensure their effective taxation. **Specific language suggestions: See Catalogue.**
Article 7 – Tax-Related Illicit Financial Flows, Tax Avoidance and Tax Evasion	
Broaden Article 7. Missing: COP Reference.	Underline that tax avoidance is a component of IFFs (see also Article 3 (Definitions)). The Article should not only include "income and profits" but also "wealth". Maintain "any other agreed forms of international co-operation", but add a reference to the COP.
Article 8 – Harmful Tax Practices	
Broaden and strengthen Article 8.1 and 8.2.	(See also Article 3 (Definitions)).

Missing: COP reference.	Article 8.1 should include specific references to taxation of wealth and underline that HTPs also relate to individuals (not only corporations). Change "~~deter~~" to "combat" and "abolish". Include a clear commitment by Parties to remove HTPs, and a COP-driven process to identify such practices. Delete: "~~at international and regional levels~~". Article 8.2: ➢ Add: public transparency. ➢ Change: "~~explore~~" to "develop and adopt". Reintroduce: The minimum effective tax rate (from the previous draft).
Article 9 – Prevention and Resolution of Tax Disputes	
The purpose of this Article remains unclear. Exclude: ➢ Domestic disputes; ➢ Arbitration.	The focus should be to resolve disputes arising under the Convention itself, which is addressed under Article 22. The added value of Article 9 is questionable. Add: Text to explicitly exclude arbitration, domestic disputes and ensure public transparency.
Article 10 – Mutual Administrative Assistance	
Missing: COP reference.	Add: A reference to the COP for follow-up.
Article 11 – Exchange of Information	
Delete: Elements that undermine information exchange.	Delete the following elements, which undermine effective information exchange: ➢ Limiting exchange to "~~foreseeably relevant~~" information. The Article should cover all information that "may be" relevant; ➢ Inappropriate restrictions on the use of information received, including secrecy restrictions imposed through domestic laws of the sending State. Information exchange must be regulated through international standards agreed under the Convention, and domestic laws must be amended accordingly; ➢ 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 sentence would leave the system open to circumvention and abuse.
Automatic information exchange (AIE)	Add paragraph: Introducing AIE based on a commonly agreed standard, linked to the UN GAR (see Article 15), including ensuring that all Parties can access AIE on an

	equal footing, with a transitional phase for developing countries with low capacity to receive information non-reciprocally. **Specific language suggestions: See Catalogue.**
Article 12 – Capacity Building and Technical Assistance	
Wording not in line with the ToR.	Redraft to match the ToR, including effective participation in agenda-setting and norm-setting. Underline that capacity building related to the Convention should be coordinated by the COP through the Financial Mechanism (see Article 18) – not bilateral. Delete paragraph 4. Reintroduce: Capacity building to combat IFFs (from the previous draft).
Article 13 – Conference of the States Parties to the Convention	
Change "States Parties" to Parties.	Delete "States", including in the title.
COP must have a strong role in implementation– not only a "facilitative" role.	Add to paragraph 1: It shall make, within its mandate, the decisions necessary to promote the effective implementation of the Convention. (from UNFCCC Article 7.2). Paragraph 4: Change "~~facilitate~~" to "promote". Add paragraph 4(f): Exercise such other functions as are required for the achievement of the objectives of the Convention as well as all other functions assigned to it under the Convention (from UNFCCC Article 7.2(m)).
The Convention must include decision-making to avoid the default option (consensus), which would be highly problematic and ineffective.	Add paragraph: On decision-making. While the Parties should make every effort to reach agreement by consensus, voting should also be an option.
Missing: Stakeholder participation.	Add paragraph: On participation of civil society, indigenous peoples, trade unions and other stakeholders and their ability to submit information to the COP.
Article 14 – Subsidiary Bodies	
A subsidiary body for implementation (SBI) and mechanisms are important for implementation. COP should decide the timeline for review.	Keep: The SBI and the possibility for the COP to establish mechanisms. Delete: ~~No later than [2035] and then very five years thereafter.~~ The COP should decide the appropriate timelines for review. Add paragraph: On stakeholder-participation.
Article 15 - Data Collection and Analysis	

Data sharing must be multilateral and centralized under the Convention – not bilateral.	Change "~~This may be done bilaterally, multilaterally or through regional organizations~~" to "The COP shall develop standards and establish the necessary centralized mechanisms for collection and sharing of information". Delete paragraph 3 since these issues will be covered by standards developed by the COP.
Global asset register (GAR)	Add paragraph: To establish a UN GAR, which links all types of assets, companies, and other legal vehicles used to own assets, to their beneficial owners.
Public beneficial ownership registers.	Add paragraph: On BO transparency, requiring implementation of national BO registers of companies and other legal vehicles - incorporated into the UN GAR.
Public Country-by-Country Reporting	Add paragraph: On "Public Country-by-Country reporting", including a central public database for CBC reports.
Article 16 – Review and Verification	
Add: Ensuring compliance with the Convention.	Change title to "Review, Verification and Compliance". Add paragraph: The Conference of the Parties shall consider and, if appropriate, approve specific procedures and institutional mechanisms to ensure compliance with the provisions of this Convention and address cases of non-compliance.
Add: A COP mandate for joint action against non-cooperative jurisdictions.	Add paragraph: Where the tax system, policies or practices of a country or jurisdiction that is not a Party to this Convention undermine the fairness, transparency or effectiveness of the tax system of any Party or group of Parties, the Conference of the Parties may consider and develop sanction mechanisms towards the country or jurisdiction in question.
Stakeholders should be able to submit input for reviews of implementation.	Add: Civil society organizations, indigenous peoples, trade unions, academics and other relevant actors shall also be invited to submit information to be considered as part of the periodic reviews.
Article 18 – Financial Resources	
A Financial Mechanism will be essential to ensure that the COP is able to allocate financial resources, including technology transfer.	Add: A mechanism for the provision of financial resources, including for the transfer of technology, is hereby defined. It shall function under the guidance of and be accountable to the Conference of the Parties, which shall decide on its policies, programme priorities and eligibility criteria

	related to this Convention. (text based on UNFCCC, Article 11).
Article 20 - Relation with Protocols	
Protocols must fully align with the Convention.	Add paragraph: Underlining that the Convention's objectives and principles apply directly to all Protocols.
Article 21 – Relation with Other Agreements, Instruments and Domestic Law	
Paragraph 2 creates ambiguity, complexity and conflicts with the other paragraphs. Its added value is not clear since paragraph 3 covers the issue of existing agreements.	Delete paragraph 2.
Strengthen paragraph 3. The obligation to align existing agreements with the Convention must be separated from the obligation to accept requests to renegotiate (the first should not depend on the second). The obligation to renegotiate should be timebound.	Add to paragraph 3: "where necessary, the renegotiation or termination of existing agreements". Split paragraph 3: ➢ One paragraph relating to alignment; ➢ Separate paragraph relating to requests for renegotiations. To the paragraph on renegotiations, add: "…good faith, and the Parties shall conclude the negotiation without undue delay, and within a timeline to be established by the Conference of the Parties.
Article 25 – Reservations	
Reservations cause fragmentation and uncertainty and must be avoided.	Keep as is.

Signatories

1	11.11.11	Belgium
2	Accountability Lab	International
3	ACT Alliance	International
4	ActionAid Zambia	Zambia
5	Active Citizenship Foundation (ACF) Inc.	Philippines
6	Africa Network for Environment and Economic Justice (ANEEJ)	Nigeria
7	African Youth Employment Initiatives, AYEI	Burundi
8	ALL INDIA WOMEN'S HAWKER FEDERATION	India
9	All Nepal Peasants Federation	Nepal
10	Alliance Sud	Switzerland
11	Alternative Information and Development Center (AIDC)	South Africa
12	AMA (Veeduría Ciudadana Ambiental del Cesar - Amigos del Medio Ambiente)	Colombia
13	Amnesty International	International
14	Arab Campaign for Education for All-ACEA	MENA (Arab Region)
15	Arab Network Popular Education - Lebanese Coalition for Education	Lebanon
16	Ars Socialis, A.C.	Mexico
17	Asia Development Alliance	Asia
18	Asian Peoples' Movement on Debt and Development (APMDD)	Asia
19	Asociación civil JAPIQAY, Memoria y Ciudadanía	Perú
20	Asociación de Empleados Fiscales de Ingresos Públicos	Argentina
21	Asociación Migración y Cooperación Internacional Araguaney	España
22	Asociación Mujeres Emprendedoras de Alta Verapaz MEAV	Guatemala
23	ASSOCIATION DE DEVELOPPEMENT AGRICOLE EDUCATIF ET SANITAIRE DE MANONO	République démocratique du Congo
24	Attac Austria	Austria
25	Awaz Centre for Development Services	Pakistan
26	Bangladesh Krishok Federation	Bangladesh
27	Barwaqa Relief Organization	Kenya
28	Brazilian Campaign for the Right to Education	Brazil
29	Bridge Agenda	United States of America and Ghana

30	CADE /Fundacion SES	Argentina / América Latina y El Caribe
31	Campaña Latinoamericana por el Derecho a la Educación-CLADE	América Latina y El Caribe
32	CCFD-Terre Solidaire	France
33	CEFILAT	Argentina
34	Center for Economic and Social Rights (CESR)	International
35	Center for Fiscal Transparency and Public Integrity	Nigeria/ Africa
36	Centre for Economic Governance	Kenya
37	Centre for Environment, Human Rights & Development Forum - CEHRDF	Bangladesh
38	Centre Régional Africain pour le Développement Endogène et Communautaire (CRADEC)	Cameroun
39	Centro de Derechos Económicos y Sociales CDES	Ecuador
40	Centro de Estudios de Derecho, Justicia y Sociedad - Dejusticia	Colombia
41	Centro Internacional de Investigación Otrqs Voces en Educación	Venezuela
42	Civil Society for Poverty Reduction	Zambia
43	CNCD-11.11.11	Belgium
44	Coalicion Colombiana por el Derecho a la Educación	Colombia
45	Coalition éducative Tunisien	Tunisia
46	Colectivo de Educacion para todas y todos de Guatemala	Guatemala
47	Comissão Episcopal de justiça e paz e Integridade da criação	Angola
48	Community Focus Group (CFG)	Kenya/ Africa
49	Conseil pour l'Education et le Développement, COPED	Burundi
50	Consejo de Jóvenes de Oaxaca - México	México
51	CONSOTONORTE	Colombia
52	CRASH - Coalition for Research and Action for Social Justice and Human Dignity	Finland
53	Daayyaa Generation Network	Ethiopia
54	Development Alternatives with Women for a New Era (DAWN)	Global South
55	Dialogue and Research Institute (DRI)	South Sudan
56	DISABILITY PEOPLES FORUM UGANDA	Uganda
57	Economic Justice Network of FOCCISA	South Africa
58	Education For All Somalia (EFASOM)	Somalia
59	Egyptian union for Educational polices and research_EUEPR	Egypt

60	European Network on Debt and Development (Eurodad)	Europe
61	Evangelical Association of Malawi	Malawi
62	Financial Justice Ireland	Ireland
63	Financial Transparency Coalition	International
64	Finnish Development NGOs Fingo	Finland
65	Finnwatch ry	Finland
66	Focus on the Global South	Asia
67	Food Sovereignty and Climate Justice Forum	Nepal/ South Asia
68	Foro Internacional de Inversión en Juventud	México
69	Fundación Luis Felipe Vélez	Colombia
70	Fundación Quilombo Masai	Colombia
71	Fundar, Centro de Análisis e Investigación A.C.	México
72	Funfación Organización Argentina para Sociedades Inclusivas (OASI)	Argentina
73	Futuros Mejores	Argentina
74	Ghana National Education Campaign Coalition- GNECC	Ghana
75	Global Alliance for Tax Justice	International
76	Global Call to Action Against Poverty (GCAP)	International
77	Global Campaign for Education (GCE)	International
78	Global Peace and Development Organization (GPDO)	Liberia
79	Global Policy Forum Europe	Germany
80	Global Redistribution Advocates	International
81	Global Student Forum	International
82	Global Witness	International
83	GMAF GRUPO DE MUJERES DE LA ARGENTINA FORO DE VIH MUJERES Y FAMILIA	Argentina
84	Government Accountability Project	United States of America
85	Green Tax Youth Africa	Ghana
86	Greenpeace International	International
87	Growthwatch	India
88	Grupo de Cambio Climático para América Latina y el Caribe (GFLAC)	Mexico
89	Halley Movement	Mauritius

90	HIMALAYA NITI ABHIYAN	India
91	Ilias Centre	Bangladesh
92	Inesc - Instituto de Estudos Socioeconômicos	Brazil
93	Initiative for Social and Economic Rights (ISER - Uganda)	Uganda
94	Initiatives for Safe Migration and Social Justice	Nigeria
95	INRAV	Venezuela
96	Institute for Economic Justice (IEJ)	South Africa
97	Institute of the Blessed Virgin Mary - Loreto Generalate	International
98	Instituto Popular de Capacitación IPC	Colombia
99	Intercontinental network for the promotion of the social solidarity economy (RIPESS)	International
100	I-Watch Organization	Tunisia
101	Jordan Network for Education for All	Jordan
102	JUBILEO 2000, RED ECUADOR	Ecuador/ América Latina y El Caribe
103	KMT	Tanzania, East Africa
104	Latindadd	América Latina y El Caribe
105	LDC Watch	Nepal
106	Malawi Economic Justice Network MEJN	Malawi SADC
107	McGill Youth Advisory Delegation	Montreal, Canada
108	MenaFem Movement for Economic, Development And Ecological Justice	SWANA
109	Migrant Forum in Asia	Philippines/ Asia Region
110	National Hawker Federation	India
111	National Society of Conservationists - Friends of the Earth Hungary	Hungary
112	Network for Women's Rights in Ghana (NETRIGHT)	Ghana
113	Netzwerk Steuergerechtigkeit (German Alliance for Tax Justice)	Germany
114	Norwegian Church Aid	Norway
115	Norwegian Church Aid	Kenya
116	Norwegian church Aid	Angola
117	Norwegian Church Aid - DanChurch Aid	Malawi
118	Open Ownership	International
119	ORG Bahamas Foundation	Bahamas

120	Organisation Paysanne pour le Développement Durable	République démocratique du Congo
121	OSC por el Desarrollo Sostenible en México	Mexico
122	Oxfam	International
123	Partners In Health	United States of America / International
124	People's Alternative Studies Center for Research and Education in Social Development (PASCRES)	Philippines
125	Plateforme DPEG	Guinée
126	Polifa	Kenya/ Finland
127	Positive Money	United Kingdom
128	Red de Justicia Fiscal de América Latina y El Caribe	América Latina y El Caribe
129	Red Nacional del Agua de Colombia	Colombia
130	REDO Kenya	Kenya
131	ROTAB	Niger
132	Rural Reconstruction Nepal	Nepal
133	Rwenzori anti corruption coalition	Uganda
134	SEATINI	Uganda
135	SENTRO Confederation of Progressive and United Workers	Philippines
136	Sigaw ng Kabataan Coalition	Philippines
137	Society for International Development	International
138	Somali Journalists Syndicate	Somalia
139	South Asia Alliance for Poverty Eradication	Nepal
140	Southern and Eastern Trade Information and Negotiation Institute (SEATINI)	Uganda
141	Sudanese Coalition for Education for All (SCEFA)	Sudan
142	Sukaar Welfare Organization	Pakistan
143	SYNDICAT CHRETIEN DES TRAVAILLEURS DU CONGO	République démocratique du Congo
144	Tax and Fiscal Justice Alliance Nepal	Nepal
145	Tax and Fiscal Justice Asia	Asia
146	Tax Justice Network	International
147	Tax Justice Norway	Norway
148	The Kenya Human Rights Commission	Kenya
149	Third World Network	International (Asia, Africa, Europe, America)

150	TI-Taiwan	Taiwan
151	TJNA	Africa
152	Trade Justice Pilipinas	Philippines
153	Vienna Institute for International Dialogue and Cooperation (VIDC)	Austria
154	War on Want	United Kingdom
155	WomanHealth Philippines	Philippines
156	Women In Democracy And Governance (WIDAG)	Kenya / Africa
157	Women Initiative for Peace and Good Governance (WIPGG Nigeria)	Nigeria
158	ZIMCODD	Zimbabwe