

**To the kind attention of:**

Ministers of Finance,

Ministers of Foreign Affairs,

Permanent Representatives and Permanent Observers to the United Nations in New York  
United Nations Secretariat, Agencies and Programmes.

3 November 2023

**Subject: UNGA Second Committee Draft Resolution on Promotion of Inclusive and Effective International Tax Cooperation at the United Nations (A/C.2/77/L.18)**

Your Excellencies, Ministers and distinguished representatives of UN Member States,

We, the undersigned civil society organisations and trade unions, strongly support and welcome the United Nations General Assembly Draft Resolution on Promotion of Inclusive and Effective International Tax Cooperation at the UN (A/C.2/78/L.18). We commend the Africa Group for its excellent leadership on this issue, and we find that the draft captures and builds on the spirit of international cooperation that led to the adoption, by consensus, of last year's landmark Resolution A/RES/77/244 on the same topic. We now call on all governments to maintain and reinforce this spirit by supporting the draft resolution, and work actively to promote its adoption as a matter of highest priority and urgency.

As the negotiations progress in the 2<sup>nd</sup> Committee of the UN General Assembly, we specifically call on all governments to ensure that the level of ambition and key elements of the resolution are kept intact. In particular, we would like to stress the following elements, which we believe are crucial to maintain:

**1. The establishment of a Member State-led, open-ended ad hoc intergovernmental committee to elaborate a comprehensive UN Tax Convention (paragraph 3).**

Such a UN Convention could never entail duplication, because it would be the world's first truly global agreement on international tax cooperation. Until now, the world has never seen a fully inclusive intergovernmental body where all countries can participate on an equal footing, and this injustice is at the heart of the failure of the international tax system. None of the existing international tax agreements have ever been globally endorsed, and they are all too often biased against the interests and concerns of developing countries. Furthermore, not even OECD countries are currently in agreement as regards the global tax rules and principles. This situation has contributed to large-scale illicit financial flows through international tax loopholes; international tax conflicts; instability and deep inconsistencies between tax laws of different countries. All countries have paid a high price for this failure, but the impacts on developing countries have been particularly hard.

The UN remains the only truly universal body where all countries participate as equals, and the negotiation of a **UN Tax Convention entails a unique opportunity to build bridges** between governments. We applaud the Africa Group for issuing an invitation to all countries of the world to engage in such a negotiation, and urge all other governments to show a similar spirit of cooperation and support this crucial initiative.

2. **Approaching the issue of international tax cooperation as an issue of high priority and urgency – by aiming to finish the UN Tax Convention by June 2025** (paragraph 4).

**The urgency of this matter cannot be overstated.** In light of the Covid-19 pandemic, all-time high public debt service payments and the “*cost of living crisis*”, the fight to increase domestic resource mobilisation and combat illicit financial flows has never been more vital. *In the State of Tax Justice Report 2023*, Tax Justice Network has estimated that international tax abuse is costing countries US\$480 billion in lost tax income every year.<sup>1</sup> Faced with the challenges of financing the achievement of the Sustainable Development Goals and combatting the global environmental crises, it is clear that the international community must take urgent action to strengthen international tax cooperation and stop the immense bleeding of public resources.

3. **Pursuing a comprehensive UN Tax Convention with a holistic scope and sufficient flexibility and resilience to continuously ensure equitable results as the international tax cooperation landscape evolves.**

In line with the draft resolution proposed by the Africa Group, we believe that a UN Tax Convention should **comprehensively address key issues in urgent need of intergovernmental agreement**, including tax-related illicit financial flows and the taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy (paragraph 6(c)). The Convention should also incorporate other key needs and priorities of countries, and in particular developing countries (paragraph 6(a)), such as progressive taxation.

**International tax cooperation cannot be built on guidelines and voluntary frameworks.** It requires legally binding agreements between governments, and for over a century, governments have been signing such agreements bilaterally. But in order to establish an inclusive, effective, fair and coherent international framework, it is high time to negotiate a global agreement – in the form of a comprehensive UN Convention. Furthermore, in order to ensure **long-term sustainability and flexibility**, and with an aim to allowing a stepwise approach to building intergovernmental consensus (paragraph 6(b)), we also believe that the Convention must establish a fair, transparent and fully inclusive tax governance framework that allows for the negotiation of additional legally binding agreements (in the form of protocols) in the future.

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<sup>1</sup> Tax Justice Network, ‘State of Tax Justice 2023’, 25 July 2023, <https://taxjustice.net/reports/the-state-of-tax-justice-2023/>

**4. Establishing clear links between international taxation and other key UN agendas**  
(paragraph 6(b)).

In its draft resolution, the Africa Group has highlighted the importance of linking the issue of international taxation to other key areas, including **sustainable development, inequality, the environment, gender, health and intergenerational aspects**. We find this to be of utmost importance. For far too long, intergovernmental negotiations on tax have been absent from the UN space, and thus disconnected from the broader UN agenda. This, despite the fact that fair and progressive tax systems, supported by an inclusive and effective global governance system, are vital for the achievement of the Sustainable Development Goals, protection of human rights and the global fight against environmental crises.

**5. Ensuring the full and effective participation of civil society in the intergovernmental UN tax process to develop a new UN Tax Convention**  
(paragraph 4).

We strongly welcome the emphasis on the importance of civil society participation, which the Africa Group has included in the draft resolution. Fair, effective and transparent tax systems are a central element of democracy, and vital for ensuring economic, social and environmental justice. We, the undersigned civil society organisations and trade unions, have a strong engagement on these issues at the national, regional and global levels, and believe that **inclusivity and active participation of observers in global negotiations is vital for ensuring fair, effective, legitimate and democratic global governance on tax**. We stand ready to make our contributions and bring in-depth knowledge from all regions of the world about the devastating impacts of the failure of international tax cooperation, including the continued bleeding of public resources in the form of illicit financial flows. We also bring concrete and specific proposals for solutions, including for how a future UN Convention on Tax could be designed.<sup>2</sup>

We remain at your disposal if you would like to receive more information or would like to meet to discuss this issue further.

Yours sincerely,

Civil Society Financing for Development Mechanism ([www.csoforffd.org](http://www.csoforffd.org))

**Signatories**

- |  |               |
|--|---------------|
| 1. Civil Society Financing for Development (FfD) Mechanism | International |
| 2. Global Alliance for Tax Justice (GATJ)                  | International |
| 3. 11.11.11  | Belgium       |
| 4. AbibiNsroma Foundation (ANF)                            | Ghana         |

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<sup>2</sup> Global Alliance for Tax Justice and the European Network on Debt and Development (Eurodad), 'Proposal for a United Nations Convention on Tax', March 2022, [https://www.eurodad.org/un\\_tax\\_convention](https://www.eurodad.org/un_tax_convention)

5. ACT Alliance	International
6. ActionAid International	International
7. Adamadeya ry	Finland
8. African Forum and Network on Debt and Development (AFRODAD)	Africa
9. AidWatch Canada	Canada
10. Akina Mama wa Afrika	Africa
11. All India Disaster Mitigation Institute	India
12. ALL INDIA WOMEN HAWKER FEDERATION	India
13. All Nepal Peasants federation	Nepal
14. ALLIANCE CONTRE LA PAUVRETE AU MALI/AP-MALI/GCAP-MALI	Mali
15. Alliance Sud	Switzerland
16. Amnesty International	International
17. APIT	Portugal
18. Armenian Constitutional Right - Protective Centre (ACRPC) NGO	Armenia
19. Asian Peoples' Movement on Debt and Development	Asia
20. Asociación Civil por la Igualdad y la Justicia	Argentina
21. Asociación Mujeres Emprendedoras de Alta Verapaz MEAV	Guatemala
22. Association de Développement Agricole Educatif et Sanitaire de Manono ADAES	Democratic Republic of Congo
23. Association For Promotion Sustainable Development	India
24. Association Nigerienne des Scouts de l'Environnement ANSEN	Niger
25. Attac Austria	Austria
26. Attac Finland	Finland
27. Bangladesh Krishok Federation	Bangladesh
28. Bond UK	United Kingdom
29. Botswana Council of Churches	Botswana
30. Bread for the World/ Brot für die Welt	Germany
31. Bretton Woods Project	United Kingdom
32. Campaña Latinoamericana por el Derecho a la Educación	Brazil
33. Canadians for Tax Fairness	Canada
34. Candid Concepts Development	Caribbean
35. Carbone Guinée	Guinea
36. Caribbean Policy Development Centre	Caribbean
37. CCFD-Terre Solidaire	France
38. Center for Economic and Social Rights (CESR)	US/ International
39. Centre for Environment, Human Rights & Development Forum - CEHRDF	Asia
40. Centre for International Corporate Tax Accountability & Research (CICTAR)	Australia
41. Centre Régional Africain pour le Développement Endogène et Communautaire (CRADEC)	Cameroon
42. Centro de estudios de derecho, justicia y sociedad - Dejusticia	Colombia
43. Centro de Estudios Legales y Sociales (CELS)	Argentina
44. Cholistan Development council	Pakistan
45. Christian Aid	International
46. Christian Aid Ireland	Ireland

47. Christian Council Church	Mozambique
48. CIEDUR RED GENERO Y COMERCIO	South America
49. Civil Society SDGs Campaign GCAP Zambia	Zambia
50. Clean Air Action Group	Hungary
51. Coalition Nationale des Organisations Féministes pour la Génération Egalité du Gabon (CNOFGEG)	Gabon
52. COAST Foundation	Bangladesh
53. Collectif Sénégalais des Africaines pour la Promotion de l'Éducation Relative à l'Environnement (COSAPERÉ)	Senegal
54. Comisión Nacional de Enlace CNE	Costa Rica
55. Committee on Fiscal Studies	Kenya
56. Community service and Development Action COSDA	Somalia
57. Cooperation Committee for Cambodia (CCC)	Cambodia
58. Council of Churches in Namibia (CCN)	Namibia
59. CRASH - Coalition for Research and Action for Social Justice and Human Dignity	Finland
60. Creatura Think & Do Tank ry	Finland
61. Croatian Platform for International Citizen Solidarity (CROSOL)	Croatia
62. Crofter Foundation	Pakistan
63. DECIDAMOS, Campaña por la Expresion ciudadana	Paraguay
64. Defensores do planeta	Brazil
65. Democracy Forum Vasudhaiva Kutumbakam	Finland
66. Desk for Social Development of the Evangelical Lutheran Church in the Republic of Namibia (DfSD-ELCRN)	Namibia
67. DISABILITY PEOPLES FORUM UGANDA	Uganda
68. Economic Justice Network of FOCCISA	South Africa
69. Electra Energy	Greece
70. Enda Colombia	Colombia
71. Equidad de Género: Ciudadanía, Trabajo y Familia	Mexico
72. European Network on Debt and Development (Eurodad)	Europe
73. European Network on Independent Living	Europe
74. Fair Tax Foundation	United Kingdom
75. Felm	Finland
76. Financial Justice Ireland	Ireland
77. Financial Transparency Coalition	International
78. Finnish Development NGOs Fingo	Finland
79. Finnwatch	Finland
80. Food Sovereignty and Climate justice Network	South Asia
81. Forum for Women in Democracy	Uganda
82. Freedom from Debt Coalition	Philippines
83. Fundación Nacional para el Desarrollo	El Salvador
84. Fundacion SES	Argentina
85. Fundar Centro de Análisis e Investigación	Mexico
86. GCAP LAC	Latin America and Caribbean
87. Genç Düşünce Enstitüsü	Turkey
88. Gender and Development Network (GADN)	United Kingdom
89. Gender and Economy Research Center NPGE	Brazil
90. Gestos (soropositividade, comunicação e gênero)	Brazil

91. Global Call to Action Against Poverty (GCAP)	International
92. Global Campaign for Education (GCE)	International
93. Global Initiative for Economic, Social and Cultural Rights (GI-ESCR)	International
94. Global Peace and Development Organization	Liberia
95. Global Policy Forum	International
96. Global Redistribution Advocates	International
97. Global Social Justice	International/Switzerland
98. Global South Coalition for Dignified Menstruation	International
99. Greenpeace	International
100. Groupe de Réflexion et d'Initiative pour l'Avancement de la Grand'Anse (GRIAG)	Haiti
101. Growthwatch India	India
102. GRUPO NACIONAL DE PRESUPUESTO PUBLICO	Peru
103. GT Agenda 2030 (CS working group for the 2030 Agenda)	Brazil
104. Halley Movement Coalition- Mauritius	Mauritius
105. HIMALAYA NITI ABHIYAN	India
106. IMCS Pax Romana	Mexico
107. Independent Living Institute	Sweden
108. Indian Social Action Forum (INSAF)	India
109. Inesc - Instituto de Estudos Socioeconômicos	Brazil
110. Iniciativa por los Derechos Humanos en la Política Fiscal	Latin America
111. Initiative Citoyenne pour l'Environnement et le Développement Durable (ICED)	Burundi
112. Initiative for Social and Economic Rights (ISER - Uganda)	Uganda
113. INPADE	Latin America
114. Institute for Economic Justice (IEJ)	South Africa
115. Instituto Centroamericano de Estudios Fiscales (ICEFI)	Guatemala
116. Instituto Justiça Fiscal	Brazil
117. International Association of Charities	International
118. International Federation of Social Workers	International
119. International Network of Liberal Women	The Netherlands
120. KASYANO	Democratic Republic of Congo
121. Kissan Kerkela	Pakistan
122. Kopin	Malta
123. KOTHOWAIN (vulnerable peoples dev. org)	Bangladesh
124. Labour Education Foundation	Pakistan
125. LATINDADD - Red Latinoamericana por Justicia Económica y Social	Latin America
126. Loss & Damage Collaboration	International
127. Malawi Economic Justice Network MEJN	Malawi
128. MenaFem Movement for Economic, Development and Ecological Justice	Mena
129. Mines mineral and people	India
130. Misère Option Zéro	Togo
131. Movimiento Tzuk Kim-pop	Guatemala
132. MyRight	International
133. Nash Vek Public Foundation	Kyrgyzstan
134. National Ethical Service	United States of America
135. NATIONAL HAWKER FEDERATION	India
136. National Society of Conservationists - FoE Hungary	Hungary

137.NGO Federation of Nepal	Nepal
138.Nkoko Iju Africa	Kenya
139.Norwegian Church Aid	Norway
140.Norwegian Forum for Development and Environment	Norway
141.Norwegian Students' and Academics' International Assistance Fund - SAIH	Norway
142.O.C.A.M.E.	Ecuador
143.Oil Change International	International
144.Okogun Odigie Safewomb International Foundation	Nigeria
145.ONG Plus de Sida dans les Familles	Gabon
146.Oxfam	International
147.Pakistan Fisherfolk Forum	Pakistan
148.Pakistan Kisan Rabita Committee	Pakistan
149.Partners In Health	International
150.Povod institute	Slovenia
151.PRAKARSA	Indonesia
152.Progressive Labour Federation	Pakistan
153.Public Services Labor Independent Confederation (PSLINK-PUBLIK)	Philippines
154.Radha Paudel Foundation	Nepal
155.REACHOUT SALONE	Sierra Leone
156.Red de Justicia Fiscal de América Latina y El Caribe	Latin America and the Caribbean
157.Red Mexicana de Acción frente al Libre Comercio (RMALC)	Mexico
158.Re-Generation	Canada
159.Renafes	Senegal
160.RENICC	Nicaragua
161.Right to Education Initiative	International
162.Rural Area Development Programme (RADP)	Nepal/South Asia
163.Rural Reconstruction Nepal	Nepal
164.Save the Children	International
165.SENTRO LABOR	Philippines
166.Siemenpuu Foundation	Finland
167.SKOP - The National Platform of Maltese NGOs	Malta
168.SocDevJustice	Germany
169.Society for International Development (SID)	International
170.Solidarité des Femmes sur le Fleuve Congo	Democratic Republic of Congo
171.SOLIDARITÉ FÉMININE POUR LA PAIX ET LE DÉVELOPPEMENT INTÉGRAL “SOFEPADI “	Democratic Republic of Congo
172.SOMO	The Netherlands
173.South Asia Alliance for Poverty Eradication (SAAPE)	Nepal
174.Southern and Eastern Africa Trade Information and Negotiations Institute (SEATINI) Uganda	Uganda
175.Success Capital Organisation	Botswana
176.Sukaar Welfare Organization	Pakistan
177.Swera Foundation	Pakistan
178.Syndicat Chrétien des Travailleurs du Congo SCTC	Democratic Republic of Congo
179.TAFJA NEPAL	Nepal
180.Tameer e Nou Women Workers Organisation	Pakistan

181. Tax and Fiscal Justice Alliance	Nepal
182. Tax and Fiscal Justice-Asia (TAFJA)	Asia
183. Tax Justice Europe (TJ-E)	Europe
184. Tax Justice Italia	Italy
185. Tax Justice Netherlands	The Netherlands
186. Tax Justice Network	International
187. Tax Justice Network Africa	Africa
188. Tax Justice Network Australia	Australia
189. Tax Justice Norway	Norway
190. Tax Justice UK	United Kingdom
191. TaxEd Alliance	International
192. Taxmenow – Initiative für Steuergerechtigkeit e.V.	Germany / Austria / Switzerland
193. The Christian Council of Mozambique	Mozambique
194. The Lutheran World Federation (LWF)	International
195. TRADE JUSTICE PILIPINAS	Philippines
196. Transparency International Zimbabwe	Zimbabwe
197. Trend Asia	Indonesia
198. Unitarian Universalist Service Committee	United States of America
199. Uniting Church in Australia, Synod of Victoria and Tasmania	Australia
200. URGENCE CONTRE LA FAIM (UCF)	Chad
201. Vienna Institute for International Dialogue and Cooperation (VIDC)	Austria
202. VWA FANM AYISYÈN (VFA)	Haiti
203. Wemos	The Netherlands
204. WIDE - Network for Women's Rights and Feminist Perspectives in Development	Austria
205. WomanHealth Philippines	Philippines
206. Women Empowerment Against Poverty of Nepal (WEAPoN)	Nepal
207. Women Engage for a Common Future	Germany
208. Women's Environment and Development Organization (WEDO)	United States of America
209. World Economy, Ecology & Development - WEED	Germany
210. Youth For Tax Justice Network	Africa
211. ZIMBABAWE COUNCIL OF CHURCHES	Zimbabwe
212. Zimbabwe coalition on debt and development	Zimbabwe