

## **Human Rights’ organizations and experts welcome advances towards a United Nations Tax Convention and stress their importance to realize human rights**

We, the undersigned human rights organizations, welcome the efforts made at the United Nations to advance inclusive and effective tax cooperation. The mobilization of sufficient public resources is the cornerstone of States’ capacity to fulfill human rights obligations, address extreme inequalities and the climate emergency.

Taxation is the main tool that States have in order to mobilize resources, and international tax cooperation has become increasingly relevant for them to exercise their taxing powers effectively, in an interconnected world. However, the current international tax system allows for the diversion of valuable resources to tax abuse<sup>1</sup>, and systematically benefits countries in the Global North, at the expense of countries in the Global South and their peoples.

In a context of intersecting crises and increasing inequalities, it is urgent to reform the current international tax architecture to finally align it with States’ obligations to secure human rights for all. We therefore welcome the ongoing process of negotiating a United Nations Framework Convention on International Tax Cooperation<sup>2</sup>, to make it more inclusive and effective.

The upcoming sessions of the ad hoc committee tasked with drafting the terms of reference of the Convention, start next Monday, July 29th. The new round of negotiations **is a vital step to bring into practice the commitments made in earlier stages of the process. They also provide a unique opportunity to engrain human rights duties in the text of the future convention, which have already been introduced as guiding principles in the current version of the terms of reference.**

We, therefore, call on States to engage in good faith in the upcoming sessions, and to observe their obligations, emerging from international human rights law, to respect, protect and fulfill human rights within and beyond their borders; to mobilize all their available resources for the realization of human rights; to combat all forms of discrimination and inequality; to ensure transparency and participation in their decision making; and to cooperate for the realization of human rights.

### **We specifically urge States to:**

- ◆ Ensure the final text of the terms of reference is robust and ambitious, and not limited to procedural issues, such as suggested in the submissions of some members States in their responses to the zero draft;

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1 Estimations indicate that countries would lose near \$480 billion in tax a year to global tax abuse. See Tax Justice Network, “The State of Tax Justice 2023”.

2 See Resolution A/C.2/78/L.18/Rev.1

- ◆ Maintain the explicit and clear reference to human rights standards as one of the principles of the Convention in the terms of reference, and include a reference to the United Nations Charter in the preamble;
- ◆ Commit to maintaining and expanding in the final text of the terms of reference the issues currently included in the zero draft which are at the core of the human rights agenda, such as the connection between tax and climate, and taxation of the extremely wealthy;
- ◆ Introduce explicit references to the principles of equity and progressivity, and gender equality.
- ◆ Ensure that those most affected by the depletion of tax resources to tax abuse can adequately participate in the next steps of the negotiations and within the framework convention, including by ensuring that civil society organizations can participate meaningfully.
- ◆ Ensure that developing countries can meaningfully participate, recognizing and addressing their specific needs.

This is a unique opportunity for member States to abide by their obligations to cooperate internationally for the realization of human rights, and to use tax cooperation as a tool to really fulfill the realization of human rights.

## Signatories:

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