



To the kind attention of:

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

19<sup>th</sup> October 2022

**Subject: UNGA Second Committee resolutions on the need for an intergovernmental UN tax body and UN tax convention**

Your Excellencies distinguished representatives of UN Member States,

We are writing to you in the context of the ongoing discussions at the Second Committee of the United Nations General Assembly about draft resolutions put forward by the Group of 77 (G77) and China on illicit financial flows, and by the Africa Group at the United Nations on international tax cooperation.

Specifically, we would like to express our strongest support for the following proposals:

- the [proposal](#) by G77 and China to upgrade the current UN expert committee on tax to an intergovernmental body (draft resolution on the promotion of international cooperation to combat illicit financial flows and strengthen good practices on assets return to foster sustainable development, document A/C.2/77/L.8, paragraph 25) and
- the [proposal](#) by Africa Group to negotiate a UN Convention on International Tax Cooperation (draft resolution on UN Convention on International tax cooperation, document A/C.2/77/L.11)

We would like to stress that addressing international tax dodging has never been more urgent. Especially as the current multiple crises exacerbate inequalities both within and between countries. International tax cooperation and reform of the global tax system are vitally important for addressing these global challenges and for the achievement of the Sustainable Development Goals (SDGs) as well as deliver on human rights and gender equality obligations. In this context, an intergovernmental UN tax negotiation process is essential for ensuring that all countries can participate on a truly equal footing in the decision-making on global tax matters, as well as for scaling up the fight against international tax abuse, both by multinational corporations and wealthy elites.

For almost two decades, the UN Member States have discussed the idea of establishing an intergovernmental UN tax body<sup>i</sup>. In 2019, this proposal was supplemented by a proposal to develop a new global UN Tax Convention, as first suggested by the Africa Group<sup>ii</sup>. In February 2021, they were also endorsed by the High Level Panel on International Financial Accountability, Transparency and Integrity for Achieving the 2030 Agenda (the FACTI Panel), which had been set up by the Presidents of the UN General Assembly (at the time Nigeria) and the President of the UN Economic and Social Council (at the time Norway)<sup>iii</sup>. In May 2022, the Conference of

African Ministers of Finance, Planning and Economic Development reiterated the call for a UN tax convention at their 54th session in Dakar.

At the same time, the OECD-led international negotiations on taxation and the digitalized economy have once again illustrated that the only international forum where all countries can participate on a truly equal footing is the United Nations.

Civil society organisations continue to strongly mobilise in support of a UN intergovernmental tax process with the Global Alliance for Tax Justice recently launching a [statement](#) endorsing the call. An initiative of the Tax Justice Network Africa (TJNA), in collaboration with the Red de Justicia Fiscal de América Latina y el Caribe (RJFALC) and Tax and Fiscal Justice Asia (TAFJA) – members of Global Alliance for Tax Justice – the statement was signed by 228 civil society organisations worldwide. This reflects the wide support the call for a UN-based and Member States-led intergovernmental process has, as the only inclusive and democratic alternative to reform international tax rules.

Now is the time to move from discussions to action, and the ongoing negotiations in the Second Committee about these draft resolutions provide an opportunity to take an important first step.

We believe that establishing an intergovernmental tax negotiation process at the UN and the development of a UN Convention on Tax Cooperation, would provide a future framework for global tax cooperation and a reformed international tax system designed to combat illicit financial flows, reduce inequalities and support the achievement of the SDGs.

In conclusion, we urge you and your government to speak out publicly in support of these proposals and work actively for intergovernmental action through the UN General Assembly.

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 Group (including the Women's Working Group on FfD)

*The Civil Society Financing for Development (FfD) Group (including the Women's Working on FfD), is a broad platform of several hundreds of civil society organizations, networks and federations from around the world, that follow closely the FfD process since its origins, facilitated civil society's contribution to the Third International Conference on Financing for Development, and continues to provide a facilitation mechanism for the collective expression of civil society in the FfD Follow-up process. More information can be found on the Civil Society FfD Group's website: <https://csoforffd.org>*

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<sup>i</sup> Database of governments supporting a UN intergovernmental tax body and/or UN tax convention can be found here: <https://csoforffd.org/2021/10/27/database-governments-supporting-an-intergovernmental-un-tax-body-and-or-un-tax-convention/>

<sup>ii</sup> Statement by Senegal, speaking on behalf of the African Group at the UN High-level meeting on International Cooperation to Combat Illicit Financial Flows and Strengthen Good Practices on Assets Return, 16 May 2019, New York.

<sup>iii</sup> Accountability, Transparency and Integrity for Achieving the 2030 Agenda', February 2021, [https://uploadssl.webflow.com/5e0bd9edab846816e263d633/602e91032a209d0601ed4a2c\\_FACTI\\_Panel\\_Report.pdf](https://uploadssl.webflow.com/5e0bd9edab846816e263d633/602e91032a209d0601ed4a2c_FACTI_Panel_Report.pdf)