



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**

**Second Intersessional Consultations for the Fourth International Conference on Financing for
Development (FfD4), NY, 2-9, May 2025
Friday, May 2, 2025**

Dereje Alemayehu, Global Alliance for Tax Justice, Intervention on behalf of the CS FfD Mechanism

Thank you, Chair, for the opportunity to speak.

I speak on behalf of the Global Alliance for Tax Justice and the Civil Society Financing for Development Mechanism.

With respect to the outcome document's sections on domestic resource mobilization (DRM) and tax, we wish to highlight the following key points:

1. Clear Endorsement of the UN Framework Tax Convention

The outcome document must unequivocally endorse the Terms of Reference for a United Nations Framework Convention on International Tax Cooperation, as adopted by the UN General Assembly.

2. Rejection of Previously Rejected Provisions

We urge the firm rejection of efforts by certain negotiating blocs to reintroduce elements—such as specific decision-making modalities—that were already rejected by a majority of UN Member States during the tax convention negotiations.

3. Commitment to Gender-Responsive and Progressive Taxation

It is essential to preserve robust language on gender equality and the promotion of gender-responsive, progressive tax systems.

4. Protect the Integrity of the UN Process

The outcome document must not serve to legitimize institutions or decisions made outside the UN framework. These efforts have already been rejected by the General Assembly and must not be revived.

We urge the Africa Group and the G77 to safeguard the hard-won gains achieved in the UN tax process. FfD4 must consolidate—not compromise—the progress toward a just and inclusive UN-led tax convention.

Finally, to those countries participating in UN negotiations with evident ambivalence, we urge you to approach this process with sincerity and purpose. This can happen if you prioritize your enlightened national interests and the well-being of your own populations instead of the interests of your multinationals. The interests of your multinational corporations that you tend to promote do not necessarily align with the interests of your nations or your people.