



**Third Preparatory Committee (PrepCom) for the Fourth International Conference
on Financing for Development (FfD4), NY, 10-14 February, 2025**

Tuesday, February 11, 2025

**Everlyn Muendo, Tax Justice Network Africa on behalf of the CS FfD Mechanism
Intervention delivered at the Zero draft para by para comments: A global financing
framework**

Thank you Chair for the opportunity to speak. I speak on behalf of Tax Justice Network Africa and the Civil Society Financing for Development Mechanism. CSO participation has been part of the process since Monterrey until now. We remind MS that our **substantive** participation in all processes including informal sessions is key towards enhancing the transparency and accountability of this process.

On para 29e, we underline that there should be a clear reference to addressing inequalities not only in but also **between** countries. In this regard, we suggest including language on ensuring fair allocation of taxing rights. We also call for a **specific** mention of the importance of ensuring that tax systems are gender sensitive and serve to reduce gender inequalities in para 29 e and welcome the language on gender in 29 f . Additionally, the outcome document must make it very clear that progressive taxation and reducing inequalities must be key elements of the future UN Tax Convention.

We agree with the positions of India and Algeria and the AG on Para k. 15% tax to GDP ratio is too prescriptive. It also increases the risk of ODA conditionalities. Capacity support must be balanced with the need to address systemic issues. We therefore propose the replacement of this language with what is used on the terms of Reference for the development of the UN Tax Convention.

We take note of the concerns expressed in relation to national sovereignty in para 29 e. The outcome document should not be overly prescriptive to developing concerns. We would like to remind MS that this however should not be used as a barrier towards international tax cooperation. Let us not water down the hard-fought-for positions that have been secured through the UN Tax Convention negotiations. Therefore we propose the deletion of national sovereignty.

On taxation of HNWI, though this may not be an early protocol, it shall still be addressed through the UN Tax Convention and this shall be addressed through the UN Tax Convention and any further Protocols. We support language supporting this. We support inclusion of CBDR in 29 g.