

The FfD Chronicle



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

The CS FfD Mechanism is an open civil society platform including several hundreds of organizations and networks from diverse regions and constituencies around the world. CS FfD Mechanism's core principle is ensuring that civil society can speak with one collective voice.

FROM RULE-TAKERS TO HOST REGION

Dear and very distinguished delegates,

It is – literally speaking – a unique and historic pleasure to see you all here, on the African continent, and ready to negotiate new legally binding agreements on international tax cooperation, through a process in which all countries can participate as equals. The symbolic value cannot be overstated, as Africa, which has long been confined to the role of “rule-taker”, now takes the role as host-region. And it is only right that the new UN Tax Convention is negotiated on the continent that put forward the resolutions, which led to the birth of this entire process.

Furthermore, problems such as discriminatory visa rules and lack of funding have often hampered the effective participation of African countries in international negotiations and left them with deeply understaffed delegations. It is thus a justice long overdue that African countries are now able to participate more effectively.

Karibu - Tunafurahi kukuona - Sasa tuanze kazi - Welcome, now let's get to work!

ENOUGH CHILLING – TIME TO GET TO WORK!

While the beautiful country of Kenya might tempt some delegates to sit in the conference room and research safari options, the Chronicle would like to remind everyone that we've been sent here to do a very urgent and important job. By mid-2027, we need to hand in a Framework Convention that matches the objective of establishing *“an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development, with a view to enhancing the legitimacy, certainty, resilience and fairness of international tax rules, while addressing challenges to strengthening domestic resource mobilization”*.

The document that was published on 24 October offers little help on that mission, and has by some been referred to as the “sub-zero draft”. It's basically a template – and a very empty one at that.

Despite the low starting point, many delegates now seem focused on pulling the level of ambition even further below zero and thus, the first negotiating day in Nairobi turned into a very chilling experience. By the end of the day, even the basic instructions in the Terms of Reference appeared too ambitious for some delegations.

Stop wasting time – time to do the job!

But dear delegates – we have no time to waste, and rather than competing in an obscure race to the absolute bottom, and discussing “whether” to do our job, it's high time to discuss “how” to fill the empty template from 24 October with the substance needed to complete the task before us.

And here is the Chronicle's answer to that question:

It's time to develop real multilateral solutions – including specific commitments, mechanisms and approaches – to deliver on all of the top-line commitments outlined in para 10 of the ToR. While the specific details should be fleshed out by the future Conference of the Parties (COP), the Framework Convention needs to make it clear how the Parties will ensure:

- Equitable taxation of multinational enterprises (ToR para 10(a));
- Effective Taxation of high-net worth individuals (ToR para 10(b));
- International tax approaches that will contribute to sustainable development (ToR para 10(c));
- Transparency mechanisms and effective and equitable exchange of information (including automatic information exchange) (ToR para 10(d));
- Solutions that can address illicit financial flows (including tax evasion and avoidance) (ToR para 10(e));
- and prevention of international tax disputes (ToR para 10(f)).

Time to lead - Member States!

The 24 October template is also a reminder of why it's now high time to ensure that this process becomes Member State-led – in line with para 18 of the ToR. At this stage in the process, it is vital to invite each Member State to submit specific and substantial proposals for text – including entire new Articles – that should go into the Convention, with the aim of delivering on the ToR. Rather than a summary text, the next negotiating text should provide a compilation of such proposals by Member States – in [brackets] – with the aim of allowing them to consider each other's positions, negotiate and find common solutions on the basis of their own suggestions.

Civil society - here to help

In line with paragraph 21 of the ToR, it is also essential to ensure that civil society is able to effectively contribute to the work, including by ensuring full transparency and allowing for observers to present our views and suggestions throughout the negotiations. Here in Nairobi, we have over 100 colleagues from civil society who have come with the aim of contributing to a successful outcome of these negotiations, in line with the ToR. Among other things, we have brought specific language proposals to illustrate how the future text of the Convention could look like.

Dear delegates – we look forward to working with you on getting the job done!



SIDE EVENT: Civil Society Proposals for Articles of the UN Tax Convention

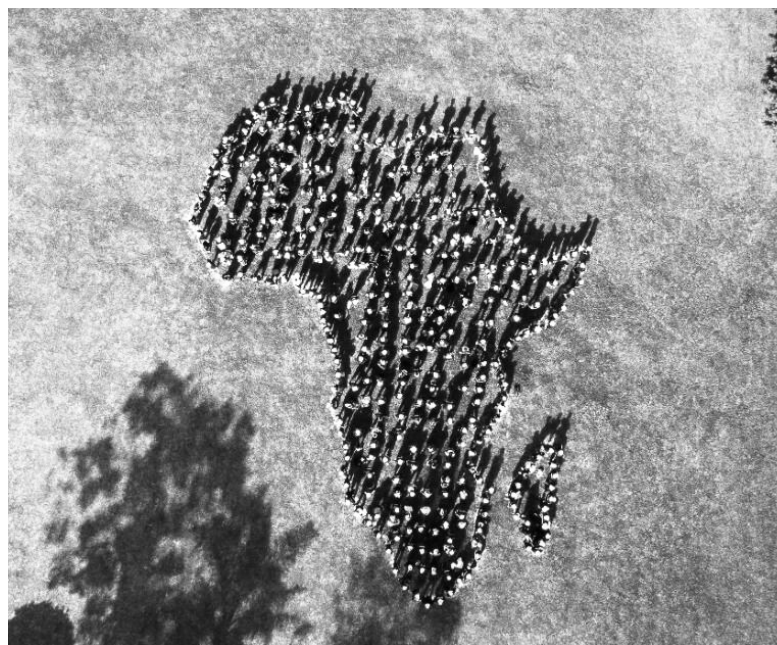
Take part in an event by civil society on what needs to happen in this third session of negotiations.

Discussions will include technical inputs to the published drafts and broader reflections on what a fair, inclusive, and equitable international tax system for sustainable development looks like.

13:15 - 14:45 EAT

Wednesday 12 November

CR-1, UN Nairobi



Ahead of the third round of UN Tax Convention negotiations, hundreds of youth volunteers in Nairobi, Kenya, came together to form a human banner of Africa and to send a powerful message: The young people are urging governments to adopt fairer global tax rules for people and planet! This includes equitable taxation of multinational corporations, taxes on polluters and the richest.

Read our Joint Response

Read the joint response by a broad coalition of civil society organizations and trade unions to the Co-Lead's Draft Framework Convention Template.

Available in English, Spanish, and French:

