



For the kind attention of:

Mr. Ramy Youseff, Chair of the Intergovernmental Negotiating Committee to draft a United Nations Framework Convention on International Tax Cooperation and two early protocols (INC) and Mr. Daniel Nuer, Co-Lead of Workstream I.

Cc: Permanent Representatives and Observers to the UN in New York

6th March 2026

Joint Feminist civil society submission regarding the Co-Lead's Draft Framework Convention Template, published 22 January 2026

Please find below a submission on behalf of African Women's Development and Communication Network (FEMNET), Tax and Gender Working Group convened by Global Alliance for Tax Justice (GATJ), Action Aid International, TaxEd Alliance RJF-LAC (Red de Justicia Fiscal de America Latina y El Caribe) and LATINDAD (Red Latinoamericana y del Caribe por Justicia Economica, Social y Ambiental).

This submission accompanies and reinforces the submission by the Global Alliance for Tax Justice (GATJ).

It also reinforces the submission by the African CSOs working group on the UN Tax Convention.

Abstract

Overall, we note that the template of January 22 2026, remains non-committal and continues to fall short of its objective of establishing "an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development." The template, in its current form, risks reproducing the colonial power imbalances that have long shaped the international tax system by failing to clearly centre equitable multilateralism as a pathway for addressing the current tax challenges faced by Global South countries.

Moreover, the omission of specific clauses on gender equality and taxation is particularly concerning. International tax rules are not gender neutral; they shape the fiscal space available to states to finance public services, social protection systems, and care infrastructure. Persistent tax avoidance, profit shifting, and tax spillovers significantly reduce the ability of many Global South countries to mobilise the resources needed to address gender inequality and structural injustices that disproportionately impact women and girls in all their diversities.

In this context, we provide key recommendations on the relevant articles in the sections below to ensure that the UN Tax Framework Convention delivers on its mandate.

Article 4: Sustainable Development

Despite extensive discussions and positive reflections from some Member States during the third INC session in Nairobi, to ensure that the convention delivers on gender equality, the text continues to omit any meaningful reference to it. Moreover, the text in article 4 is top-line and in no way reflects commitments to leveraging the Framework Convention as a tool for achieving the Sustainable Development Goals. Further, it fails to align with existing UN state commitments on gender equality, such as the Convention on the Elimination of Discrimination Against Women (CEDAW), the Beijing Declaration and Platform for Action, and the Compromiso de Sevilla.

We thus recommend the inclusion of specific clauses as highlighted below:

- The Convention shall ensure that international tax systems are fully aligned with the UN Member States' existing obligations to progressively realise human rights and gender equality to the maximum of their available resources. This should include explicit references to the goal of reducing gender inequality within and among countries and to publicly financing gender-responsive public services and including universal and accessible care systems.
- Includes a clear commitment to ensuring that tax systems and international tax rules actively promote gender equality. This includes the promotion of gender responsive tax systems and the elimination of explicit and implicit gender bias in tax legislation, tax administration and international tax rules. Mandates countries to maintain transparency and accountability systems towards commitments on gender equality and tax through the collection of gender disaggregated data and the systematic use of human rights and gender impact assessments to evaluate the effects of tax policies.
- The Article on Sustainable Development should create an obligation on each Party to report regularly on its performance in relation to commitments under the Article, in accordance with the different needs, priorities and capacities of Parties (ToR para 9(a)). The future Conference of the Parties should also perform an overall review of the implementation of this Article as a standing agenda item during each meeting.
- The Parties to this Convention shall establish a standard to assess the gender-transformative nature of this Convention and its Protocols, as a contribution towards the fulfilment of existing UN obligations, commitments and targets, and to ensure the full realisation of the rights of women and girls and gender minorities, while addressing their intersectional inequalities. For this purpose, and while bearing in mind the different needs, priorities and capacities of Parties, including developing countries, the Conference of the Parties shall develop a standard, including specific gender-transformative methodologies and tools, for designing, monitoring and evaluating the Convention and its Protocols. Furthermore, the standard will be accompanied by a roadmap for implementation and regular reviews by the Conference of the Parties, beginning no later than 2030.
- Through the standard, the Parties shall be required to maintain transparency and accountability systems towards their commitments and obligations on gender equality and tax, investing in the production of gender-disaggregated data to inform measures to address existing and intersecting inequalities, gender-differentiated needs and gender

discrimination within tax systems. This shall include the effects that a Party's tax system has on gender equality within its own jurisdiction, as well as any potential spill-over effects on the tax systems of other Parties, particularly developing countries.

- As an integrated part of the roadmap for implementation, the Parties shall carry out periodical national assessments of the implementation of this standard, taking into account the commitments of non-retrogression of rights and maximum available resources to ensure substantive gender equality, including recognition of the unpaid or underpaid care work.

Article 5: Fair Allocation of Taxing Rights

Article 5 currently provides a list of factors to help determine how taxing rights should be fairly shared between countries, but this list is incomplete. Instead of trying to create a single rule that applies to every situation, the principle of fair allocation of taxing rights should be treated as a cross-cutting issue throughout the Convention. This means it should also be reflected in Article 6 (on High Net Worth Individuals) and in a new article focused specifically on the equitable taxation of multinational enterprises (MNEs). The detailed factors for dividing taxing rights in relation to MNEs can be developed at a later stage. In the meantime, Article 5 should establish a broad basic right for source countries (where income is generated) to tax, unless another part of the Convention or its Protocols clearly states otherwise. It should also be expanded to cover all types of taxes that may have cross-border effects. However, the reference to “value creation,” drawn from the 2013 G20 approach to corporate taxation, should be removed as it is controversial. The requirement to renegotiate existing tax treaties should remain in Article 5 and be further elaborated in Article 15.

In addition, new provisions are needed. A proposed Article 5bis on the Equitable Taxation of Multinational Enterprises should commit countries to move toward a unitary taxation system with formulary apportionment, combined with an ambitious minimum effective corporate tax rate. The Convention should set out the overall decision, mandate, and timeline for this transition, while allowing the detailed rules to be developed later by the Conference of the Parties (COP), including the possibility of different formulas for different sectors. A further Article 5ter should address the taxation of extractive industries, which are currently not specifically covered. Given the unique nature of this sector, the Convention should include a clear commitment to ensure effective taxation of extractive industries in source countries, while also aligning taxation rules with climate commitments.

Article 9 – Mutual Administrative Assistance

All relevant transparency mechanisms required for states to implement the convention and exercise taxing rights should be included in the Convention. Reliance on other external fora to function will severely undermine the effectiveness of the Convention.

An article on Public Country-by-Country Reporting is essential and should be included. Implementation of mandatory and effective public country-by-country reporting must be guided by the principle of common but differentiated responsibilities and respective capacities. It is crucial to require that developed countries enact the necessary reporting legislation within two years of the Convention's entry into force. At the same time, developing countries, while not subject to a fixed implementation deadline, must immediately be able to access and use

country-by-country reports published by developed countries. This is essential to correcting longstanding information imbalances and to ensuring that Global South realities inform the Convention's implementation from the outset.

In addition, it is crucial to introduce an article on GAR that links all types of assets, companies and other legal vehicles used to own assets down to their beneficial owners.

Article 10- Exchange of Information

While we welcome the article on Eol, we propose deletion of the below from the current text as they undermine Eol;

- Limiting information to be exchanged to what is “foreseeably relevant” should be replaced with “may be relevant”.
- Inappropriate restrictions on the use of information received, including the suggestion that secrecy restrictions imposed through domestic laws of the sending state should apply to the receiving state. Information exchange should be regulated through international standards agreed under the Convention.

Article 10 should also introduce AIE on the basis of commonly agreed standards that support the common but differentiated rule, allowing all parties to access information on an equal footing while allowing a transition phase in which the Global South can receive information on a non-reciprocal basis.

Article 15: Relation with Other Agreements, Instruments and Domestic Law

We recognise that this article seeks to address the relationship of the UN Tax Convention with other existing frameworks and laws. This should include existing frameworks and commitments to gender equality and human rights. We thus propose the following text:

In order to promote the implementation of this Convention, each Party shall review any tax treaties or tax-related treaties that it has entered into. In cases where a treaty is found to be inconsistent with the objectives or principles of the Convention, or with the obligations and commitments of the Party under the Convention, the Party shall ensure that such a treaty is renegotiated or terminated.

Parties shall further ensure that the interpretation and implementation of this Convention and related agreements are consistent with their obligations under international human rights law and commitments to achieve substantive gender equality, including through the mobilisation of adequate, equitable, and sustainable public resources.