

The UN Framework Convention on International Tax Cooperation

A brief for civil society
on the global tax
negotiations



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JUSTICE**

A large 3D sculpture of the text 'Karibou UN' is displayed on a grassy area. The letters 'k', 'a', 'r', 'i', 'b', 'o' are white, while 'U', 'N' are blue. The sculpture is set against a background of lush green trees and a clear blue sky. The 'U' and 'N' are significantly larger than the other letters.

A note on the UN Tax Convention

Tax is one of the most powerful tools societies have to shape the future. Taxation delivers the public funding for hospitals, schools, care systems, infrastructure, and climate action. Tax is not a technical issue; it is deeply political. When the rich and powerful find ways to avoid paying their fair share, we all bear the cost.

The global tax system is outdated and broken: multinationals and the rich are able to avoid paying their taxes, depriving governments all around the world of vital public revenues. For a century, the international tax rules have been written by a handful of wealthy countries in the Global North. The result is a fragmented and unequal system that favors multinational corporations and the rich, while deepening inequalities both within and between countries. It is a system that rewards corporate abuse, punishes those least able to pay, and leaves governments competing in a race to the bottom where we all lose. Regressive tax systems deepen gender inequalities, racial inequalities, class inequalities, and undermine human rights. Effective and progressive taxation, by contrast, can sustain the public services and climate finance that make societies abundant and resilient.

A historic change is underway to rectify this. In early 2025, UN Member States began negotiating a Framework Convention on International Tax Cooperation, the first truly global, legally binding treaty on taxation. Its mandate is clear: to build *“an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development.”* This marks a profound shift from the past: a move from debating behind closed doors at the OECD “club of the rich” to a forum where all UN Member States can participate as equals.

This process is historic not only because of its scope, but also because it opens a door for participation from social movements, trade unions, and civil society across the world. Tax negotiations cannot be the concern of technical tax experts alone: it is central to the struggles for climate justice, health, gender, human rights, and debt justice.

The coming years will determine whether the global community can build a fair tax system that works for all — one that creates the foundation for human dignity, protects the planet, and restores trust in the social contract. This is not a time for uncertainty nor hesitation. The situation is urgent, and the stakes are far too high: for countries to finance public services, education, health, development, and the fight against climate change. Joining this movement means standing for a simple but transformative idea: that everyone, especially those who profit the most, has the responsibility to the common good.

Dr. Dereje Alemayehu

Executive Coordinator, Global Alliance for Tax Justice

A handwritten signature in black ink, appearing to read 'D. Alemayehu', written in a cursive style.

Why global tax justice?

There is no lack of money in the world: there is a lack of tax justice. Each day, over USD 1 billion is lost to tax abuse by the rich and multinationals. This is money that is urgently needed to fund lifesaving public services, development, and climate action. This is not an abstract nor a technical problem; it represents schools that are not built, hospitals that remain understaffed, and roads that go unfixed. Tax abuse by the richest and largest multinational corporations is at the expense of everyone else.

Rampant tax abuse is a direct failure of the broken and outdated international tax system. Legal loopholes, harmful tax practices, and tax havens resulting from a lack of regulation and transparency necessitate a renewed commitment to international tax cooperation. The global tax rules urgently need updating, to reflect the increased globalization and digitalization of the economy. At present, governments around the world find themselves unable to collect taxes from companies operating in their territories, especially those in the Global South.

The global tax rules were not built for all countries. The global tax rules were created at a time when many Global South countries did not have political independence. International tax rules have up to now been shaped at the Organisation for Economic Co-operation and Development (OECD), continuing the process of sidelining the voices and interests of Global South countries. The result is a system that is neither effective nor inclusive. The system facilitates tax abuse, allows multinational corporations to shift profits with impunity, and deprives Global South countries of much needed revenues.

Against this backdrop of an outdated and broken international tax system, civil society has pushed for a [United Nations Framework Convention on International Tax Cooperation](#) (UN Tax Convention).



The importance of a UN Tax Convention

The UN Tax Convention has the potential to address the structural problems of the global tax system. For the first time in history, an open and inclusive intergovernmental process is being carried out at the global level at the UN, with the aim of designing new international tax rules. All countries have a voice in shaping a system that directly affects them. This process responds to decades of criticism of the OECD-led system, characterized by its ineffectiveness, carve-outs, opacity, and lack of meaningful representation of Global South countries. The UN Tax Convention can broaden the debate by linking it to other global agendas such as sustainable development and human rights. In other words, these negotiations have the potential to promote a more legitimate and equitable international tax architecture aligned with the needs and realities of the Global South and all countries.

The UN Tax Convention represents a long-awaited opportunity to rewrite global tax rules on a level playing field, recover revenue lost to tax abuse, and deliver tax justice through fair and effective global tax rules.



The timeline of the UN Tax Convention

2015

The Call for a Global Tax Body

The UN Tax Convention negotiations are the result of decades of efforts by countries in the Global South. At the 3rd Financing for Development Conference, the call for a “Global Tax Body,” or what is now the UN Tax Convention, was launched. It was supported by the G77 group of developing countries, unsuccessful at the time due to blocking by OECD members. Civil society continued the push with the slogan: “If You Are Not at the Table, You are on the Menu!”

2023

The UN Secretary-General Report

Following a report by the UN Secretary-General outlining options for international tax cooperation, [Resolution 78/230](#) was adopted by a large majority, launching the work for governments to draft the Terms of Reference for a UN Tax Convention.

2022

The Start of Something New: Discussions on Inclusive Tax Cooperation

The campaign achieved a tipping point in 2022, when the African Group, with the support of the G77, successfully moved [Resolution 77/244](#) at the UN General Assembly that opened the door to inclusive intergovernmental negotiations. This moment shifted the international tax debate from the OECD to a multilateral and inclusive arena at the UN.



2024

The Terms of Reference for a UN Tax Convention

Countries came together in 2024 under an Ad Hoc Committee to draft the Terms of Reference, the mandate for the UN Tax Convention. In November 2024, the UN General Assembly formally adopted the Terms of Reference and the roadmap for negotiations between 2025 and 2027.

2025 –2027

The Negotiations for a UN Tax Convention

The negotiations for a UN Tax Convention and two early protocols began in 2025. The Intergovernmental Negotiating Committee will hold three sessions a year with the aim to finalize the text for submission to the UN General Assembly in mid-2027.

What is the UN Tax Convention?

The UN Tax Convention negotiations will result in a legally binding global tax convention and two early protocols. UN conventions are global agreements that establish general frameworks for governance on specific issues. Conventions are a relevant tool in areas where there are outstanding issues to be resolved, as they facilitate a gradual and flexible approach that allows for adaptation to new circumstances and addressing emerging issues over time. Conventions negotiated at the UN establish a mandate for the ensuing Conference of the Parties (COP), a governing body composed of all States Parties, responsible for operationalising the treaty and further developing its provisions. The UN Tax Convention will also include protocols, additional optional legally binding agreements to go deeper on select issues. After being approved by the UN General Assembly, conventions must then be ratified domestically by each country.

As mandated by the Terms of Reference, the UN Tax Convention negotiations should *“establish an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development.”* The ToR also included principles and commitments for the Convention to develop, giving a clear mandate to governments.

The Intergovernmental Negotiating Committee, made up of the UN Member States, are working across three workstreams:

- Workstream I on the framework convention
- Workstream II on the first early protocol, taxation of income derived from the provision of cross-border services in an increasingly digitalized and globalized economy
- Workstream III on the second early protocol, prevention and resolution of tax disputes.

What does civil society want in the UN Tax Convention?

Following years of collaboration, the tax justice movement has developed key demands for the negotiations. Through consistent, targeted advocacy and campaigning during the ToR negotiations, many of these issues are now included in the mandate for the UN Tax Convention. Some of the key demands for the UN Tax Convention are:

Create global coherence. The global tax system currently operates in a tangled web of thousands of bilateral tax treaties. The UN Tax Convention is needed to reduce complexity and create one overall global framework to increase the effectiveness of the global tax system.

Develop a robust Framework Convention. The Framework Convention must be comprehensive and provide a strong mandate to the Conference of the Parties.

Overhaul the corporate taxation system. The present corporate tax system, based on transfer pricing and the arm's length principle treats multinational corporations as separate entities and is at the rotten core of tax abuse. Multinationals are able to shift their profits to tax havens to avoid paying taxes where they have real activity. This system must be replaced by one of unitary taxation with formulary apportionment, meaning that multinational companies would be taxed as single global entities, and their profits would be divided among countries.

Ensure transparency. Tax abuse thrives in the darkness. The UN Tax Convention must enshrine key transparency measures including automatic exchange of information, beneficial ownership registries, and public country by country reporting, and establish a global assets register.

Fairly allocate taxing rights. The current tax system fails most countries but especially those in the Global South who are hurt the worst by tax rules they did not participate in developing. Presently, countries are denied their right to tax profit generated in their economies.

Tax the rich and multinational corporations. High-net-worth individuals and large corporations must pay their share. This includes measures such as wealth taxes and unitary taxation supplemented by an ambitious effective minimum corporate tax rate.

Tackle illicit financial flows. Illicit financial flows drain billions from public revenue every year. For countries in the Global South, resources lost to illicit financial flows can make up more than the amount received in development assistance.

Promote progressive tax systems. As already agreed in other international agreements, progressive taxation is critical to ensuring that the tax system reduces, rather than deepens, inequalities.

Develop a gender-transformative UN Tax Convention. Tax policies are not neutral and are invariably gender biased. The Convention must incorporate gender provisions to make tax policies gender just.

Support progressive environmental taxation in line with the polluter pays principle. The Convention should be in line with the polluter pays principle and Common but Differentiated Responsibilities and Respective Capabilities principles by implementing a polluter pays tax on global profits of polluting industries to finance sustainable development.

Align with UN human rights law. The Convention should include a commitment to ensure that fiscal systems are fully in line with the UN Member States' obligations to progressively realize human rights to the maximum of their available resources, inequality reduction and sustainable development, including the achievement of relevant UN goals, obligations, and commitments.

Link taxation to global movements for justice. The UN Tax Convention negotiations must link to existing UN commitments on gender, human rights, development, environment, and climate.

Encourage civil society participation. Unlike tax negotiations at the OECD, UN negotiations are more transparent and participatory, allowing for greater governmental accountability. Civil society has been able to participate in the UN Tax Convention negotiation sessions by sharing submissions and providing interventions on the floor. Concerningly, between negotiating sessions, meetings continue behind closed doors without the participation of civil society.

Why does the UN Tax Convention matter for other movements?

Across diverse movements, they all face one problem: a devastating lack of public finance. For better or worse, tax systems impact justice in all its dimensions. Tax justice advocates are already working with different movements:



Gender Justice

Under GATJ's Tax and Gender Working Group, advocates champion the need for progressive tax systems, supported by inclusive and effective global tax rules. The regressive tax systems faced in most countries deepen gender inequality by disproportionately hitting caregivers and those in the informal sector, both of which are largely composed of women and gender diverse people. Tax abuse, unfair taxing rights, and a lack of disaggregated data, all have substantial impacts on achieving gender equality.



Economic Justice

The call for a UN Tax Convention originated in the financing for development agenda, because it is a systemic issue in the international financial architecture. Global South countries, many of which are already trapped in a vicious debt cycle, are hit hardest when they cannot tax effectively.



Climate Justice

Tax systems today are paying polluters rather than making polluters pay. Tax and climate movements have united to call for an end to tax-dodging polluters and instead to deliver urgently needed public climate finance.



Worker's Rights and Public Services

From health to education, workers and lifesaving public services are harmed when governments do not have adequate revenues due to unjust and ineffective global tax rules. Trade unions and women's rights advocates have been at the forefront for demanding tax justice for public services to support the most marginalised, deliver gender equality, and human rights.

What is the role of civil society?

For over a decade, GATJ has championed the need for a fair, inclusive, and effective global tax system. From the earliest beginnings of the UN Tax Convention negotiations, civil society and trade unions have been an active voice in this process:



Campaigning and Mobilising Civil Society Participation

As lead of the UN Tax Convention Global Working Group, GATJ brings together diverse civil society organisations and trade unions to mobilise at the global level. GATJ's member networks coordinate regional UN Tax Convention working groups. National and regional organisations are leading in the advocacy and campaigns in their territories, and discussing positions and strategy together under the GATJ umbrella. Advocacy and campaigning are crucial to build political will and public pressure for governments to engage constructively and support a fair and ambitious UN Tax Convention. They ensure that the voices of civil society contribute to shaping the agenda and priorities of the negotiations.



Policy Positions and Joint Submissions

At each step, civil society has presented clear, unified positions and submissions. Ahead of the first substantial session of negotiations in August, 2025, civil society and trade unions made [joint submissions](#) with over 100 signatories. Civil society has also presented clear demands long before the negotiations began, including the 2023 [Questions and Answers on the UN Tax Convention](#) and the 2022 [Proposal for a UN Framework Convention on Tax](#).



Advocacy in Negotiations

GATJ brings together civil society to speak as a united voice in the negotiations. Throughout each session, from the negotiations for the Terms of Reference to the present negotiations for the UN Tax Convention and two early protocols, civil society has continued to deliver collective interventions, produce a [FfD Chronicle](#) to inform negotiators of civil society positions, hold side events, and speak with their own respective negotiators.

How can new organisations engage?

1. Join the Movement

Take part in the UN Tax Convention Working Group by GATJ and join the regional working groups led by GATJ's regional member networks.

2. Speak to Your Government

Demand that your government is a champion in the UN Tax Convention process and supports an ambitious UN Tax Convention. Governments should give a strong political mandate to their negotiator to promote a Convention that delivers global [tax justice](#).

3. Follow the Negotiations

Take part in the negotiations and come join a growing movement working for tax justice.

4. Bridge the Gaps

The UN Tax Convention is historic with wide-ranging implications from gender to climate. We need all groups to come together and increase awareness and pressure on the negotiations to ensure an outcome that works for people and the planet.

About us

The Global Alliance for Tax Justice (GATJ) is a South-led global coalition uniting the tax justice movement. Created in 2013, GATJ comprises regional tax justice networks in Asia (Tax & Fiscal Justice Asia), Africa (Tax Justice Network Africa), Latin America (Red de Justicia Fiscal de América Latina y el Caribe), Europe (Tax Justice Europe) and North America (Canadians for Tax Fairness & FACT Coalition), collectively representing hundreds of organisations.

To learn more about the negotiations, take part in the UN Tax Convention Working Group, or join a regional network of GATJ, reach out to us at: info@globaltaxjustice.org.

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