



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

**Fifth Session, UN Tax Convention Negotiations
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Article 4 – Sustainable Development

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Thank you, Chair.

As an Indigenous person from the Kichwa People of the Ecuadorian Amazon, I am here because the outcome of this Convention matters to the future of Indigenous Peoples.

Indigenous Peoples account for 6% of the world's population, representing more than 5,000 distinct cultures and languages, and steward many of the world's most biodiverse ecosystems.

Yet, current tax systems continue to fail Indigenous Peoples.

Indigenous Peoples continue to be among those most frequently left behind, experiencing disproportionately high levels of poverty and inequalities, including lack of access to health, education and other essential public services.

Furthermore, current tax systems continue to incentivize harmful industries that pollute our rivers, destroy our forests and livelihoods, and harm our health and well-being.

In recognition of the historic and ongoing injustices, the UN General Assembly adopted in 2007 the UN Declaration on the Rights of Indigenous Peoples, which has been endorsed by all UN Member States.

It recognizes that Indigenous Peoples have distinct collective rights, including the rights to self-determination, self-government, and to participate in decision-making on matters that affect us.

Further, the 2025 UN General Assembly resolution (80/191) on the rights of Indigenous Peoples emphasizes that sustainable development should prioritize those who have been left furthest behind, particularly Indigenous Peoples, and that Indigenous Peoples should participate in, contribute to and benefit from sustainable development.

The Terms of Reference for this Convention already provide that it should promote sustainable development and be aligned with States' obligations under international human rights law.

It is therefore striking that the current draft does not yet include the rights of Indigenous Peoples.

Distinguished delegates, if the Convention is to promote sustainable development and be aligned with international human rights law, then Article 4 should include an explicit reference to align with the UN Declaration on the Rights of Indigenous Peoples.

Thank you.