



Second Session: Ad Hoc Committee to Draft Terms of Reference for a United Nations Framework Convention on International Tax Cooperation

Intervention by Allan Muhereza on behalf of the CS FfD Mechanism and the Global Alliance for Tax Justice

Thank you, Mr. Chairperson for this opportunity to make a statement,

I am Allan Muhereza Murangira, Team Lead at Youth for Tax Justice Network, A Pan African Youth Organisation working to amplify youth voices in decision making processes on resource mobilisation, allocation and utilisation for their benefit.

As youth from the global south, we are acutely aware that wealth and income inequality are the basis of all other forms of inequalities and injustices that we are facing, at a time when we are recovering from and adapting to effects of multiple crises of climate change, debt induced austerity, economic slowdowns and massive unemployment, among others.

This reality mainly stems from the inability of our states to mobilise resources to invest in key sectors that are critical to youth livelihood development. Sectors like Health, Education, ICT infrastructure, etc.

Whereas most of the issues that we want to bring to your attention have been discussed and will continue to be discussed in the coming days,

Mr Chairperson, the UN Framework convention on International Tax Cooperation and its subsequent protocols should in one form, or another include or provide for the following;

- a) **Addressing Tax related illicit financial flows;** We believe that taxation is the most sustainable way to mobilise financing for development. However, tax related IFFs have not only exposed youth to unfair and regressive taxation but also denied meaningful investment into sectors responsible for their livelihood development through budget Austerity. Youth are now demanding for structural reforms to curb these IFFs (Global South). And the UNFCITC is an important vehicle to delivering these reforms
- b) **Environmental and Climate Change related taxation;** As has always been stated by small island countries, Youth, especially those in the global south are now the most exposed to effects of climate change, a crisis they had no part in creating. Whereas other financing mechanisms for addressing climate

change related loss and damage have been discussed in other fora, and whereas funding commitments remain inadequate to solve this challenge, The United Nations Framework convention on International Tax Cooperation provides an opportunity for countries, especially those in the global south, to have a sustainable financing through environmental related taxation.

- c) **Effective Taxation of the Extractive Sectors;** Youth Artisanal Miners and those in mining communities from resource rich countries have continuously seen the exploitation of their resources with little benefit to themselves due to the IFFs plaguing the sector; and now are faced with an energy transition that not only threatens their livelihoods but also required vast investments if it's promise is to be realised. International Tax Cooperation on the effective taxation of the extractive sectors will ensure resource rich countries have the resources to invest in their youthful populations to adapt and thrive during this energy transition.
- d) **Meaningful and active participation of youth in these Negotiations;** Mr. Chair, as African youth, we have taken it upon ourselves to manufacture the political will required to push through these reforms on international tax cooperation as mandated by Res 78/230 and in the subsequent UNFCITC. It is therefore important to have youth in the room at all times to be able to not only speak on our own behalf but also seek to aggressively mobilise support in our capitals for this historic work; given that youth, especially those in the global south stand to benefit the most when the mandate of 78/230 is delivered in the UNFCITC and its protocols.

I thank you once again for the opportunity.