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

Intervention by Charlotte Inge on behalf of the CS FfD Mechanism and the Global Alliance for Tax Justice

Thank you, Chair.

Distinguished delegates:

1. I speak on behalf of the Center for Economic and Social Rights about paragraph 9(c).
2. We **welcome** the proposal from many Member States this morning that full alignment with international human rights law must **remain a guiding principle of the Convention**. We also welcome the constructive contributions from Member States **this week and last week** suggesting the inclusion of human rights in the preamble.
3. Human rights are fundamental to building a truly inclusive, effective and just international tax system.
4. From a technical perspective, the preamble and principles serve **distinct functions:**
    a. Preambles provide context and express intentions but lack binding force, whereas principles carry greater weight. By including human rights in both, we **ensure that they not only inform** the Convention's spirit but also *actively* guide it.
    b. Including human rights in the principles also **signals their centrality** - providing a stronger foundation for resolving ambiguities and interpreting the Convention's provisions ***in alignment* with** existing human rights standards.
5. This dual approach also offers significant practical advantages.
    a. Firstly, it assures **consistency & accountability,** aligning aspirations with operational text. Indeed, the current draft references sustainable development in its preamble, objectives and principles. The same should be done for human rights.

b. Secondly, as helpfully highlighted by some Member States today, it ensures total alignment with **all relevant human rights treaties and standards** throughout the Convention's operative text. While we welcome references to foundational documents, such as the Charter & Universal Declaration on Human Rights, in the preamble, these alone are insufficient for capturing & operationalizing **specific standards** relevant to tax-related matters, which largely emerge from other human rights treaties, for example, the International Covenant on Economic Social and Cultural Rights, Convention on the Rights of the Child and Convention on Rights of Persons with Disabilities.
c. Finally, maintaining 9(c) sends a **clear signal** that **human rights are core priorities** of a more just and equitable international taxation system, as was emphasized by **many submissions** from different stakeholders through this process.
d. A final point: Unlike human rights, which are an <u>established international system</u> with binding treaties for States, taxpayers' rights **do not** have such a status in international law and therefore their inclusion in the principles section is not appropriate. Principles should have **established references in international law** to provide clear interpretative guidance for the rest of the sections.
e. To conclude - only by firmly anchoring human rights in **the principles AND the preamble** can we craft a truly inclusive and effective system of international tax cooperation that upholds the **dignity and rights** of **all** people.