



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

Intervention by Andreas Fjeldskår on behalf of the CS FfD Mechanism and the Global Alliance for Tax Justice

Thank you Chair,

I speak on behalf of Tax Justice Norway and The Global alliance for tax justice.

Chair, we would still like to give our statement of paragraph 20.

We support the language that is in the draft or the complete deletion of paragraph 20.

We all want to learn from good ideas, and all Member States, civil society organizations and other stakeholders will and should be able to present work from the national, regional or other forums, and then the committee may consider this.

However it is important to be aware that none of this work, tools, expertise or practises has been negotiated or developed in truly transparent or universally inclusive forums or institutions like the UN.

And it is also because of this, that we find ourselves in the UN, negotiating foundations for a framework convention on international tax cooperation. Because we now have a dysfunctional patchwork of different tax tools, treaties and practices that do not work for a majority of the peoples of the world.

It is enabling the current unprecedented and vast tax evasion and tax avoidance by multinational corporations and high net worth individuals, enormous illicit financial flows, lack of financial transparency and extreme and increasing global financial inequality.

For my last point i would like to gently and most respectfully remind my own home country of Norway of the very strong historical position Norway has had in the past, especially in UN processes, concerning proactively fighting illicit financial flows, fighting for financial transparency, for human rights, for sustainable development, against inequality and for civil society inclusion.

I hope, most respectfully, that Norway will be just as loud and clear, strong and willing to commit to these issues while also building the promised bridges between the global north and south, right here and now. As well as in the future.

Thank you Chair.