



**Fifth Session, UN Tax Convention Negotiations
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Article 21 - Relation with Other Agreements, Instruments and Domestic Law

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Article 21 is an implementation provision of this Convention, determining whether the Convention transforms the existing international tax architecture or merely fills a few gaps.

The current draft requires Parties to take “progressive and meaningful steps” to align existing tax agreements and to negotiate in good faith.

Here are my three concerns:

First, the obligation that Parties have to implement the Convention, including by abolishing or renegotiating treaties that conflict with the Convention, must be strengthened. Without this Article 21 risks preserving status-quo.

Second, there is no deadline for treaty alignment. The obligation is simply to take steps towards alignment and to conduct an assessment, leaving implementation open-ended and allowing delay to become a substitute for reform.

Third, Article 21 lacks an effective compliance mechanism where States refuse to negotiate or prolong the process indefinitely. We therefore need a mechanism that ensures implementation, accountability and compliance.

Do we prolong negotiations for another 15 more years when parties stonewall negotiations? When do we say enough is enough? I leave that as a question to this assembly.

Article 21 must require Parties to align their domestic legislation with the Convention, so that the Convention’s obligations are fully reflected in the legal frameworks governing multinational enterprises.

The Terms of Reference call for a fully inclusive, equitable and effective international tax system. That objective cannot be realised if Article 21 merely encourages future negotiations while allowing inconsistent treaty obligations to remain indefinitely.

This Convention is a historic opportunity to rebalance global tax governance in favour of fairness and justice. Article 21 must be strengthened so that it delivers implementation, not aspiration.

Thank you.