



Session 1, UN Tax Convention Negotiations | August 11 - 15, 2025
August, 4, 2025 – General Statement
Intervention by Everlyn Muendo - Tax Justice Network Africa

Thank you Chair for the opportunity to speak.

I speak on behalf of Tax Justice Network Africa as well as the African CSOs Working Group on the UN Tax Convention.

We align with the statement made by Ghana on behalf of the African Group.

On workstream 1, we acknowledge the importance of addressing the historical imbalance of taxing rights through the commitment on fair allocation of taxing rights. While taxing where economic activity takes place and where value is created is seemingly a logical principle, this has obviously been a principle that has been violated. Just recently, the international deal struck by a few rich countries to exempt one country from the implementation of Pillar 2 illustrates how rich countries have been shaping the international tax architecture to protect their taxing rights.

There is no need for worries about duplication amongst others, we are here to rectify a historical wrong where taxing rights have been imbalanced affecting Africa and other Global South countries. Therefore we propose an additional element of inter-nation equity. This will future-proof the Convention and ensure that there is both economic as well as political fairness.

On workstream 2, we remind Member States of the importance of this Protocol to many of our countries. According to UNCTAD, services add an estimated economic value of 61% to developing countries. Many of these countries are net importers of these services. Therefore, we emphasise the importance of ensuring that the rules proposed under this Protocol should be simple and easy to administer. While much emphasis has been placed on nexus and profit allocation rules, we also encourage revisiting complex transfer pricing rules. We emphasise that technical assistance has not been enough, we need to create simple rules including tax transparency standards such as country by country reporting so that even the least developed amongst us can benefit. This is the true meaning of inter-nation equity.