Session 4, UN Tax Convention Negotiations | February 2-13 2026
February 6, 2026, Article 12 – Capacity Building and Technical Assistance
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Thank you co-lead. I am speaking on behalf of CNCD-11.11.11 and the Global Alliance for Tax Justice.

On article 12 regarding capacity building and technical assistance, we have one major concern : you cannot build capacity into a broken tax system. Transfer pricing, and the broader international system, simply do not work. Countries in both the global north and south are losing several hundreds of billions of dollars due to international tax abuse every year. All the capacity building in the world will not change that.

Even Parties who usually offer capacity building, are losing from this broken system themselves. Global North countries have, by far, the most powerful tax administrations in the world, yet still they are unable to tax profits from multinational corporations and the wealthiest individuals in a fair and effective manner. And for the vast majority of them, we wonder why they have not been more ambitious here, as they would have a lot to gain from a new, more effective, international tax system.

So the main problem lies not in capacity building but elsewhere. And this brings us to the main point civil society organisations have been making this whole week : this Framework Convention cannot be hollow. It must include strong commitments, mechanisms and mandates that allow the Conference of the Parties to flesh out and operationalize the Articles of the Convention, and establish a new, fair, transparent and effective international tax system for sustainable development.

Thank you very much.