Session 4, UN Tax Convention Negotiations | February 2 - 13, 2026
February 3, Article 7 - IFF and transparency, public Country by Country Reporting

Intervention by Maureen Mburu, GATJ

Thank you, Chair.

I speak on behalf of Global Alliance for Tax Justice and African CSOs on the UN Tax Convention.

Distinguished delegates, tax-related illicit financial flows continue to undermine domestic resource mobilisation and deprive countries particularly in the Global South of revenues needed to realise crucial public services. One of the most effective tools for identifying and addressing these flows is PUBLIC country-by-country reporting. By revealing where multinational enterprises conduct economic activity and where they declare profits and pay taxes, PUBLIC country-by-country reporting exposes the misalignments that enable profit shifting and base erosion.

Yet, under the current international tax architecture, effective PCbCR reporting does not exist. The information is treated as confidential, exchanged selectively between tax administrations, and often collected only by the jurisdictions where multinational enterprises are headquartered. In practice, this system leaves many countries, especially in the Global South, without meaningful access to the data needed to detect tax abuse or assess whether profits are being taxed where real economic activity takes place.

We note with concern that the current draft text of the Convention does not explicitly reference Public CbCR. This omission risks perpetuating the very information asymmetries that have characterised the existing system and have limited its effectiveness in combating tax-related illicit financial flows. The Convention must go beyond existing limitations and recognise public CbCR reporting as a core mechanism of mutual administrative assistance and public accountability.

We note the efforts of the African Group during the Third Session to introduce public country by country reporting by proposing the introduction of an exception towards the confidentiality standards. We commend these efforts but strongly propose a standalone provision on PCbCR that contains sufficient imperative so that it can take effect almost immediately after the convention goes into effect.

Implementation of public country-by-country reporting must be guided by the principle of common but differentiated responsibilities and respective capacities. It is crucial to have a requirement that developed countries introduce the necessary reporting legislation within two years of the Convention’s entry into force. At the same time, developing countries, while not subject to a fixed implementation deadline, must immediately be able to access and use country-by-country reports published by developed countries. This is essential to correct longstanding information imbalances and ensure that Global South realities inform the Convention’s implementation from the outset.

Chair, without effective public country-by-country reporting, efforts to combat tax-related illicit financial flows will lack a critical evidentiary foundation. We urge Member States to explicitly embed public country-by-country reporting in the Convention and to recognise it as a central pillar of a fair, inclusive, and effective global tax system.

Thank you.