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February 5, 2026, Article 9 – Mutual Administrative
Intervention by Camila Barreto Maia, GI-ESCR

Thank you, Chair,

The Global Initiative for Economic, Social and Cultural Rights welcomes the inclusion of a commitment to afford one another the "widest measure" of mutual administrative assistance to combat tax evasion and avoidance.

It's positive that paragraphs 2 and 3 recognize the existence of administrative barriers preventing effective tax cooperation. Assessing and addressing these obstacles is a core purpose of the Convention and could translate into a clear mandate for the Conference of States Parties.

Dear delegates,

There is a very strong nexus between Articles 9 and 10. Exchange of information and transparency are one of the core issues at stake when it comes to fair taxation.

Yet a few key tools for transparency are missing from this draft.

One of them is public country-by-country reporting, which States recognized in para 28 (f) of the Compromiso de Sevilla as a crucial measure that has to be strengthened; even committing to exploring the creation of a central, public database to keep this information.

You are all well aware that Country-by-country reports are central to curbing aggressive tax planning by multinational corporations. They cover each jurisdiction in which a company operates, including where subsidiaries are located, and where they have operations, income, employees, assets, sales, and taxes are paid.

CBCR was introduced in the BEPS framework, but the information is protected by fiscal secrecy and confidentiality and developing countries struggle to get access to the information, which they do not receive from an automatic exchange of information in which they do not participate. Similar reporting mechanisms are currently being introduced within the European Union and Australia. Because access to information exchange remains limited and public data is highly aggregated, most developing countries have little or no access to these reports.

The fact is the public is still being kept in the dark and not allowed to know how much multinational corporations actually pay in taxes in the countries where they do business.

Establishing a truly global country-by-country reporting obligation under the UN Tax Convention, that can be fully operationalized by the Conference of Parties, would strengthen transparency in an inclusive way. These reports should be available to all countries and made public.

I also want to take the opportunity, as a representative of a human rights organization, to make some points on transparency and rights. Under international human rights law, **corporations are not rights-holders**. As for individuals, no right is absolute, and this includes privacy. The extent to which the right to privacy is protected depends on how it impacts other rights. In tax matters, tax transparency is essential to protect the economic and social rights of the majority of the population.

At the same time, privacy and secrecy are not the same. Privacy protects individuals from unauthorized intrusion. Secrecy is the condition of being hidden. **There is no right to secrecy in human rights law**. There is a right to the highest level of access to information on matters of public interest.