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February 5, 2026, Article 9 – Mutual Administrative
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Article 9 speaks about the obligation of Parties to assist one another, which seems absolutely crucial in a Framework Convention on International Tax Cooperation. We therefore support this Article.

[We also warmly support the call for public country by country reporting, and in line with the idea of a Member State-led process, we call for text on this issue to be added to the negotiating text immediately. As civil society, we have produced an example of what such an Article could look like in our Catalogue of proposals for the Convention].

Furthermore, in relation to Article 9, we generally want to underline the importance of considering multilateral solutions. If a country needs information to collect tax, it shouldn't be stuck in a system where it has to collect information from all other countries bilaterally. With the UN Framework Convention, we have a unique opportunity to set up a global mechanism where information from all Parties would be collected. If we had that, a Party would be able to go to this mechanism and ask for all relevant information relating to its country, and receive this information on the basis of a jointly agreed confidentiality standard. A Party might even be able to receive such information automatically. If we do that, we would be starting to set up a multilateral mechanism for automatic information exchange or – if you like – a Global Asset registry.

Secondly, in Article 9 and 10, we have a reference to future measures that "may be agreed by the States Parties from time to time through protocols or other instruments." Here, we miss a reference to decisions that may be agreed by the COP.

In fact, we have repeatedly highlighted that the COP plays a key role under all UN Conventions as a place where the political mandates from the Convention are fleshed out and operationalized.

We are being told that tax is a special issue, of high importance to national sovereignty, and therefore, it would be impossible for the Convention to mandate a COP to do work on tax.

Honestly, we are very surprised to hear this – especially from countries that are members of the OECD's Inclusive Framework. The Inclusive Framework has – for the last decade – been behaving like a decision-making body on global tax rules, and it adopts very long documents related to international tax cooperation. Most recently, the Inclusive Framework made the controversial decision that the largest economy in the world should be exempt from the corporate minimum tax rules.

Instead of being called COP decisions, the Inclusive Framework calls its decisions commentaries.

And rather than being mandated by a UN Convention, the Inclusive Framework operates without a clear mandate. In fact, it sometimes appears as if the Inclusive Framework is getting its mandates from the G20, or even the G7, which are not inclusive and legitimate bodies to make decisions on global tax matters.

The Inclusive Framework is also a highly opaque body that doesn't comply with the transparency standards that usually characterize a UN COP, and it remains unclear to us what the rules of procedure of the Inclusive Framework is. At one point, it was said that it would only make decisions on the basis of consensus, but for the last five years, it's been very clear that that is not the case.

And lastly, a third of the UN Member States are not members of the Inclusive Framework.

To the countries that are concerned about national sovereignty – why are you not concerned about the OECD's Inclusive Framework? The truth is that a UN COP could bring a democratic upgrade to international tax governance. This is very important, because tax is not just an issue of national sovereignty – it is also a core issue of democracy.