Session 4, UN Tax Convention Negotiations
February 6, 2026 – Article 12 - Capacity Building
Intervention by Aloysious Kittengo - SEATINI

Thank you, Chair.

I am Aloysious Kittengo, and I work for Southern and Eastern Africa Trade Information and Negotiation Institute (SEATINI Uganda), speaking on behalf of the African Civil Society working group on the UN Tax Convention.

It should be clear that no amount of capacity building can do away with the structural and systemic issues that exist in the current tax system.

Capacity building is not a panacea to the challenges faced by developing countries in international tax cooperation. The reality is that international tax standards must be revised.

This means that holistically, the Framework Convention should ensure that the drafting of the international standards, legal and regulatory frameworks be inclusive and participatory, considering the different capacities, particularly of the global southern countries.

That said, to fully address the taxation of illicit financial flows, tax abuse, and tax avoidance, it is necessary for all countries to have a sound technological base.

For this reason, we propose including an obligation to transfer the requisite technology required for the implementation of the commitments under the Framework Convention.

The lack and inadequacy of technology has previously exacerbated inequalities and increased technological divides and technological capacity difference between the developed and developing countries.

Additionally, the notion of technology transfer is common in public international law, and therefore, this will not be the first time that such an obligation would appear in the UN instrument.

I thank you, Chair.