Third Session, UN Tax Convention Negotiations
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Article 6 - Mutual Admin

Intervention by Christine Wachira from Open Ownership

Chair, distinguished delegates. I am speaking on behalf of Open Ownership, an NGO that supports governments across the world implementing beneficial ownership transparency reforms, the African CSOs Working Group on the UN Tax Convention, and the Global Alliance for Tax Justice. Thank you for this opportunity to speak.

We welcome the ambitious objectives set in the terms of reference adopted by the General Assembly. We want to emphasise that the solutions in the convention need to match this level of ambition. The urgent problems that the terms of reference are trying to tackle require bold solutions, and we call on member states to be as specific and ambitious as possible with respect to these solutions in the convention itself.

We echo the calls of member states to introduce a specific article with respect to transparency and exchange of information, and propose either broadening the scope of Article 6 in line with paragraph 10(d) from the terms of reference, and change the title and scope of the Article to "Mutual Administrative Assistance, Including Transparency and Exchange of Information" or introducing a new article to specifically capture solutions around transparency and the exchange of information.

We also welcome the comments from various member states reminding us of the outcome document of the Fourth International Conference on Financing for Development, the Compromiso de Sevilla, and its urgent call with respect to domestic resource mobilisation. Paragraph 28 (g) of the Compromiso commits to enhance beneficial ownership transparency and cooperation on exchange of beneficial ownership information, and to explore the feasibility and utility of a global beneficial ownership registry to strengthen international tax cooperation. The tax convention is a natural home for this policy solution.

Evidence suggests that tax evasion has been displaced from financial assets to other assets such as property and real estate. In the spirit of the Compromiso, we call for leveraging the progress made with beneficial ownership transparency reforms, and for the Convention to include a commitment towards the interconnection of national beneficial ownership and asset registers into a global register. This would allow for up-to-date and real time access to crucial information, which the current mechanisms for the exchange of information do not.

Domestic registers are the building blocks for this solution as well as for other forms of tax cooperation. We therefore propose the convention to require the implementation of effective and comprehensive national beneficial ownership registries for companies and other legal vehicles, adhering to commonly agreed standards. Public access to relevant information would allow civil society to play its part in realising the objectives of the Convention. Where certain asset registers do not exist, we second the previous statements by African member states that the commitment should include the creation of these registers.

These solutions are cross-cutting, and would help address a broad range of the Convention's commitments, notably the taxation of high net-worth individuals, and addressing tax-related illicit financial flows, tax avoidance, tax evasion and harmful tax practices. These issues do not recognise borders and require ambitious, transnational solutions. Thank you.