



## **Fifth Session, UN Tax Convention Negotiations**

**August 7, 2026**

### **Article 21 - Relation with Other Agreements, Instruments and Domestic Law**

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Thank you Co- Lead for the opportunity to speak. I speak on behalf of the Tax Justice Network Africa, the African Civil Society Working Group on the UN Tax Convention and the Global Alliance for Tax Justice.

We must ensure that the effectiveness of the Framework Convention is asserted and for this reason, a strong obligation to review existing agreements that are not compatible with the Convention is critical .

We believe that we should have all these safeguarding elements in para 3 of article 21 because bilateral renegotiations have historically not been very favourable for developing countries especially with developed countries. They experience significant barriers such as threats of removal of investment. Having this in mind, we are concerned that the renegotiation of treaties is pegged on a request. So it is important to use this multilateral space to negotiate the best outcomes for member states which have suffered the most from existing treaty networks, and not let them fend for themselves in imbalanced power dynamics.

But this is not just about developing and developed countries. Our task here is to establish an international tax system for all and this shall include setting up new international tax rules. We shall indeed have to discuss novel aspects of international taxation such as taxation of cryptocurrency or taxation of HNWIs. Thus, a strengthened article 21 is critical towards ensuring that the Framework Convention is not an ineffective instrument.

To ensure that renegotiations are not pegged on subjective/ vague standards, it is critical that the COP be mandated to define what constitutes incompatibility of existing agreements with the Framework Convention and its instruments. In short, the COP determines the scope of 'where necessary'. The COP can also provide strict timelines for this and further review efforts of States in this regard to eliminate the vagueness of what is deemed to be 'progressive and meaningful steps' and what is deemed to be undue delay. The COP shall need to outline what happens with non-cooperative jurisdictions to ensure that there is a strong enforcement mechanism. We are happy to provide written submissions with specific text to support our proposals.

Thank you.