



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

Fifth Session, UN Tax Convention Negotiations

August 5, 2026

Article 10 - Mutual Administrative Assistance

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Thank you so much, Co-Lead, for giving us the floor.

I want to use my intervention to address the familiar complaints we keep hearing from the floor — the claims of duplication with existing standards and the need to factor in existing work.

EOI and mutual administrative assistance are crucial to implementing almost every aspect of the convention.

As it stands, existing international instruments — and in particular the MAAC — are inadequate to implement the objectives of this Convention. Take Article 6, on high-net-worth individuals, as an example. We know inheritance taxes are one of the key tools countries have to tackle inequality. But under the MAAC, EOI on inheritance taxes is optional, and many countries have entered reservations against exchanging information on this type of tax. So countries would struggle to exchange this information, even though there's near-consensus that this is exactly the kind of tax that matters for tackling wealth inequality — which goes to the very heart of Article 6. This should also be a cautionary tale for countries urging to include reservations.

Now, some might say: fine, let's reform the MAAC and its related instruments. But how, exactly, would that happen? As far as I understand, the Global Forum (which, by the way, does not include all UN member states) mostly administers and implements the norms — it isn't where the legal text itself gets discussed or reformed. That power still seems to sit largely in other spaces of the OECD, including Working Party 10, to which only three non-OECD UN member states are Associates to. The

governance of the Global Forum and its interaction with WP 10 is opaque enough that it's genuinely hard to know how that reform process would even work or how it could ever be inclusive, which is the mandate we have here.

Co-lead, a strong article 10 is essential to give this Convention the legal, institutional and operational autonomy it needs to implement its objectives and specific commitments.

I thank you, Co-Lead.