



**Third Session, UN Tax Convention Negotiations
November 11, 2025**

Article 4 - Racial justice

Intervention by Gabriel Dantas from Geledés – Black Woman Institute

Thank you, Chair. My name is Gabriel Dantas, speaking on behalf of Geledés – Black Woman Institute and for the Civil society mechanism for the UN Tax Convention.

The Terms of Reference make clear that this Convention must build an inclusive, fair and equitable international tax system aligned with States' human rights obligations and with sustainable development. Fairness in allocating taxing rights cannot be reduced to a technical split between residence and source countries or to rules only for multinational enterprises; it is a cross-cutting principle that asks whether international tax cooperation truly enables governments—especially in the Global South—to mobilize the maximum available resources to realize rights, especially in the economic, social and environment dimension.

That means rules that expand fiscal space, promote transparency and participation, and guarantee equity and non-discrimination in both outcomes and processes.

Chair, distinguish delegates and colleagues, because we meet here on African soil, let me recall this year's African Union focus on justice and reparations for Africans and people of African descent. Fairness must therefore confront historical and structural inequities embedded in the global fiscal order, including patterns that reproduce racism, racial and gender disparities. A just convention should help correct these legacies by strengthening domestic resource mobilization, protecting civic oversight, and ensuring that tax policy does not shift burdens onto those least able to bear them. Reparations are not symbolic; they are public policy grounded in rights, with meaningful participation of women, youth, and affected communities in design, implementation, and review. If we take the Terms of Reference seriously, this Convention can move us from nominal fairness to lived equality and this must be reflected not only in the language of the article 4, but also in the whole text.

Thank you, Chair.