



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

Article 6 - Mutual Admin

Intervention by Grace Namugambe from FEMNET

Thank you Chair. I speak on behalf of the African Women's Development and Communications Network (FEMNET) and the Africa CSOs working group on the UN Tax Convention

Distinguished delegates, exchange of information is one of the cornerstones of international tax cooperation. Without *effective* exchange of information, we cannot deliver on the commitment of fair allocation of taxing rights or the commitment on sustainable development, particularly the sustainable development goal 5 on gender equality.

The current standards on EOI/AEOI simply do not work. While other fora such as the Global Forum may boast of high membership, their standards remain ineffective. In 2022, only 4 African countries were able to implement country-by-country reporting fully. Only 4 African countries accounted for 84% of all exchange of information requests sent in 2023. In the same year, only 5 African countries had managed to carry out automatic exchange of information. .

After a decade of capacity building, two things have become clear:

1. Even for countries that are able to adhere to current EOI standards particularly AEOI, there is still a lack of reciprocity, making this measure ineffective despite considerable investment in financial and human resources.
2. Implementing common reporting standards(CRS) among other standards has been very costly for Global South countries indicating power imbalances, which include uneven bilateral and multilateral exchange relationships, legal and data-protection constraints, and risks that information flows unilateral to wealthier jurisdictions without reciprocal benefits.

We need solutions beyond capacity support. The failure of countries to access information on taxpayers, limits their ability to effectively tax and thus, not only takes away from their ability to finance public services, but also translates into a burden for women and other structurally marginalised groups who disproportionately bear the care work burden when governments fail to finance public services. We strongly recommend that states take a bold step and employ a feminist approach to effective automatic exchange of information in article 6.

The feminist approach would ensure transparency and fairness in the ways that information is shared, how compliance is enforced and whose power and interests are centered. It would involve recognising the different capacities of Global South countries and allowing them to receive information on a non-reciprocal basis as they make efforts towards investing in transformative frameworks. Additionally, article 6 should allow for the transfer of technology at no cost towards Global South countries that are particularly the least developed. The application of special and differential treatment and the imposition of grace periods for Global South countries is critical. This will ensure that there is a restoration of balance in the power dynamics of exchange of information and will ensure that automatic exchange of information actually works for Global South countries. This must go hand in hand with efforts to ensure that revenue raised is channeled towards investing in gender responsive public services and transformative care systems.