GLOBAL ALLIANCE FOR TAX JUSTICE

CIVIL SOCIETY FINANCING FOR DEVELOPMENT Mechanism

Fifth Session, UN Tax Convention Negotiations
August 6, 2026

Article 14 - Subsidiary bodies

Kaja Guttormsgaard - Tax Justice Norway

Thank you, Co-Lead, for giving me the floor. I am here with Norwegian Church Aid, making a statement on behalf of Tax Justice Norway and the broader civil society group led by the Global Alliance for Tax Justice.

We are happy to see the inclusion of this article in the convention. Experiences from other UN processes, such as the UN Framework Convention on Climate Change and the Convention on Biological Diversity, show that subsidiary bodies can be very helpful to support the COP with implementation and review. This includes by allowing for in-depth technical work ahead of the COPs.

Both the reference to the creation of a subsidiary body of implementation in paragraph 1, and the mandate for the conference of the parties to establish additional bodies or mechanisms in paragraph 2, are in our eyes important components which strengthen the framework convention as a whole, and will allow it to be agile for the future.

However, we struggle to understand this one sentence in paragraph 1, which reads "No later than [2035] and then every five years thereafter". It is our understanding that the review of the Convention does not necessarily follow 5-year cycles – it will be ongoing, as we also can see in Article 16 of the draft on Review and Verification. Furthermore, we are worried that it will create substantial delay if the SBI can postpone its first review until 2035.

In other processes, the subsidiary body of implementation usually meets in advance of each conference of the parties, and contributes by putting substance into the agenda and developing draft decisions for the COP.

We therefore call for the deletion of the reference to a 5-year cycle and a starting date for the review – this should be left open for the COP to decide. That will also allow for the COP to design the review process, in line with what is suggested in Article 16 of the draft, including the frequency of meetings and the rhythm of the review cycle. Thank you, co-lead.