



Fifth Session, UN Tax Convention Negotiations

August 6, 2026

Article 16 - Review and Verification

Lison Rehbinder - Global Alliance for Tax Justice

Thank you Mr. Co-lead,

We note that the Terms of Reference specifies that the Convention should “Establish an inclusive, fair, transparent, efficient, equitable and effective international tax system for sustainable development”.

We believe that Article 16 is very important, especially in relation to the point of ensuring that the international tax system is effective. In that context, we would like to flag two issues that we believe can undermine the effectiveness of the system.

The first relates to what you might call non-cooperative jurisdictions, meaning countries that do not sign on to the future Convention on International Tax Cooperation. While we call for all countries to engage and cooperate, we are aware of the risk that some countries will not. We note that the current draft lacks provisions that would allow the Parties to the Convention to take action to protect their tax systems – and the Convention itself – from being undermined by non-cooperative jurisdictions.

The second issue concerns the case where a Party to the convention fails to comply with its obligation. We note that the current draft doesn't include any provisions to promote and ensure compliance.

With that in mind, we would like to invite the INC to consider including this issue in Article 16.

There are long-standing precedents in several UN treaties that established implementation and compliance procedures or mechanisms. These are non-adversarial, with the primary objective of ensuring effective implementation in good faith, of the treaties concerned.

For example:

The Montreal Protocol on Substances That Deplete the Ozone Layer established a compliance mechanism;

The Kyoto Protocol's Compliance Committee ensures Parties met their greenhouse gas reduction and reporting targets, with two specialized operational branches: the Facilitative Branch and the Enforcement Branch.

The Paris Agreement constituted an Implementation and Compliance Committee to facilitate the implementation of and compliance with the Agreement's provisions

The Cartagena Protocol on Biosafety's Compliance Committee promotes compliance with the Protocol, addresses cases of non-compliance by Parties, and provides advice or assistance, where appropriate.

The BBNJ Agreement that entered into force in January 2026 is the latest UN treaty to have established an Implementation and Compliance Committee.

Thank you