Third Session, UN Tax Convention Negotiations
November 11, 2025

Article 6 - Mutual Admin

Intervention by Liz Nelson, Tax Justice Network

Thank you Chair, Esteemed delegates. I speak on behalf of the Tax Justice Network and the Civil Society FfD Mechanism:

· There has been a historic failure to develop transparency as a fundamental principle of tax policy. For too long, existing frameworks have fallen short of guaranteeing access to administrative assistance and exchange of information for the countries that need it the most.

- Principle 9.i of the TOR demands high standards of transparency as a global norm: However, where public access is limited, frameworks must align to principle 9.a, guaranteeing they are clearly embedded in a principle of differentiation.
- The process in the negotiations is approaching a critical juncture.
- The design choices made about transparency will determine whether the Convention can deliver, and be seen to deliver, on the primary commitment to deliver a fair allocation of taxing rights. The unequal access to data is both a symptom and a driver of global inequalities in taxing rights, and of national tax systems that do not deliver on public preferences for more equal societies.

· Our detailed analysis on misaligned profits [by TJN] demonstrate three key points:

· **First,** the continued absence of public country by country reporting represents a structural subsidy to tax abuse

· **Second**, even limited empirical evidence confirms that public country by country reporting would act as a significant deterrent to profit shifting, with benefits for almost every country

· **Third**, the unequal distribution of losses highlights the injustice of the current system, in which the states least responsible for setting international tax rules bear the heaviest proportional costs.

The Compromiso de Sevilla,28 adopted by States in 2025, includes an explicit pledge to evaluate the creation of a central, global public database for country by country reports

We call on countries to take an ambitious stance on mutual administrative assistance, including through the 'ABC of tax transparency'[LN1] , which provides a cross-cutting package for implementing several commitments outlined in the terms of reference of the UN:

· **Automatic exchange of information (AEOI**) on financial accounts, with non-reciprocal access for developing countries during a transition period.

· B**eneficial ownership transparency**, anchored in a global beneficial ownership register

· And **Public country by country reporting,**

· The Convention should also address transparency around tax incentives and the role of enablers in facilitating tax abuse.

Concluding:

· Trillions of dollars have been lost undermining the capacity of countries, especially in the global south, to finance essential global goods .

· Negotiators here can move from piecemeal reforms to a coherent transparency framework and.reduce the scope for corporate abuse.

· Esteemed delegates, cooperation is not a luxury; it is the only realistic strategy to protect the tax sovereignty of states and the rights of their citizens. The domestic policy space should not be seen as preceding and constraining the ambition of cooperation, but rather as something that depends closely on what this framework manages to deliver.