Third Session, UN Tax Convention Negotiations
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Article 4 - Racial justice

Intervention by Magdalena Gisse Tanzania Young Feminist Movement

Chair, Distinguished delegates, my name is Magdalena Gisse, I represent the Tanzania Young Feminist Movement and speak on behalf of the African Civil Society Working Group on the UN Tax Convention. I thank you for allowing us to bring Global South voices in these historic negotiations. As we discuss Article 4 on the fair allocation of taxing rights, our position as CSOs is clear and unified.

Taxing rights must be allocated fairly and equitably based on significant economic presence. This means prioritizing source-based taxation. We are concerned that the current factors of allocation of taxing rights, particularly 'value creation' do not prioritise source-based taxation. The manner in which the concept of value creation has been utilized in the past under the OECD/ G20 has not favoured the value that is created by source countries through the exploitation of our 'cheap' labour, natural resource extraction, and the unpaid and underpaid contributions of communities, especially women.

For far too long, global tax rules have favored residence-based taxation, a system that is rooted in colonial legacies. This has shaped an unfair reality as developed economies, where most multinational corporations are headquartered, continue to grow at the expense of source countries, many of which are in the global south. This severely undermines the ability of source states to uphold their human rights obligations to invest in gender-responsive public services such as quality and equitable healthcare, education, care infrastructure, and climate resilience.
From a feminist perspective, this is not simply an economic issue, it is a question of justice and power. When countries lose revenue, it is women and girls who pay the price. They end up subsidizing the state through unpaid care work, through sacrificing their education and opportunities, and through absorbing the hidden costs of austerity and underfunded public services.

Reclaiming taxing rights for source countries is therefore an act of both economic and gender justice. We therefore call for the deletion of value creation from article 4. The mechanism for the fair allocation of taxing rights must not only acknowledge the contributions of the Global South including the extraction of natural resources and exploitation of our labour, including unpaid and underpaid care work ,but it must also expand the fiscal space for governments to build strong public systems, recognize and support care work, provide social protection, and create equal opportunities.

We call on Member States to embed feminist values and the principles of justice, equity, and inclusivity at the heart of this Convention. Because fair taxation is feminist taxation, it is a redistributive tool that shifts power and ensures dignity and justice.

We urge member states to be bold. Let this UN Tax Convention be the turning point where Africa and all source countries finally retain the wealth created within their borders.

Thank you.