**Fifth Session, UN Tax Convention Negotiations**
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**Article 10 - Mutual Administrative Assistance**

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Thank you, Mr. Co-Lead, for giving us the floor.

I'm from INESC, Brazil, talking on behalf of Latindadd and the Global Alliance for Tax Justice.

Article 10 names the forms of mutual administrative assistance States Parties will provide one another but leaves nearly all the substance for later. And, what's more, for an issue as important as ensuring equity and inclusion across jurisdictions, the language is weak.

**We have the following comments**:

a. We note with concern, that reference to **affording one another the widest possible measure** in paragraph 1 is missing. We propose returning this text.
b. We are concerned with reference to the following: "under procedures to be specified in future protocols or other instruments". We believe that this should be replaced with a **clear mandate to the Conference of Parties** to determine what methods of mutual administrative assistance are required and the guiding standards for each.
c. We also bring to the attention that developing **clear timelines for mutual administrative assistance is necessary**. We note that many Global South countries have experienced non-reciprocal mutual administrative assistance, we believe that the Conference of Parties (COP) can determine such timelines to ensure that mutual administrative assistance happens in a timely manner. Under the

COP, a monitoring and reporting mechanism on mutual administrative assistance can be developed.

d. We miss a **mandatory, not discretionary, barrier removal obligation**. Paragraph 2 asks States only to identify barriers to assistance and cooperate to eliminate them "if and as appropriate" — this is a language that lets States treat elimination as optional rather than establishing it as a monitored obligation.
e. Lastly, we believe that **various forms of tax transparency** including automatic exchange of information, public country by country reporting and a proposed global assets register will be critical towards ensuring effective mutual administrative assistance. We note with concern that only exchange of information is included in this article, however the other transparency mechanisms are missing. We continue to urge the inclusion of these measures and propose that they be developed as standalone articles.

Distinguished delegates, for us, Article 10 should be strengthened to include an operational baseline that applies now, a transparency link to the Convention's public reporting and asset-register proposals, and a clear mandate for the Conference of the Parties — including a monitoring and reporting mechanism among other measures to be taken by COP.

Thank you!