Fifth Session, UN Tax Convention Negotiations
August 3, 2026

Article 2 – Principles

Sarah Saadoun – Human Rights Watch

Thank you, Co-Lead.

My name is Sarah Saadoun and speaking on behalf of Human Rights Watch, I want to support the statement of Mexico and others in support of including human rights in Article 4.

Human rights are key to achieving sustainable development. International human rights law obligates states to use the maximum of their available resources to progressively realize economic, social, and cultural rights, such as the rights to health, education, and social security. This obligation runs not only domestically, but through international assistance and cooperation. This necessarily implicates tax policy, both at home and in international fora, with respect to their own populations and with respect to the impact on other governments' ability to fulfil their rights obligations.

The catastrophic human rights impacts of the current system are why we're all here. Between 2019 and 2022, 37 governments cut per capita health spending in real terms. Education spending per child has stagnated or fallen globally. Roughly half the world's population has no social security coverage at all — a gap that has left an estimated 336 million more people food insecure than before the pandemic.

This treaty is a historic opportunity to help reverse that trend by building a global tax system aligned with human rights. As the UN Committee on Economic, Social and Cultural Rights recently affirmed, that means tax systems must be adequate, progressive, non-discriminatory, and effective at stopping illicit financial flows and tax abuse.

It also means individual rights must be protected. Everyone has the right to due process, privacy, non-discrimination, as well as the right of defence and effective remedies in tax administration. Although it must be said, because this point is often misconstrued, that human rights belong to people, not corporations.

Aligning international tax cooperation with human rights obligations is not a peripheral concern. It is essential to this treaty achieving its core objective: an effective, fair international tax system that delivers on sustainable development.

Thank you, Chair.