**Third Session, UN Tax Convention Negotiations**
**November 17, 2025**
**Protocol 2,**

**Intervention by Ryad Selmani, from CCFD Terre Solidaire**

Mr Chair, thank you colleagues. I am speaking on behalf of CCFD Terre Solidaire, member of the Global Alliance for Tax Justice and I will deliver some overall comments on this protocol. So protocol this, protocol that, somehow if this negotiation had a playlist this never-ending protocol song would certainly be at the top.

Distinguished delegates, throughout this past week we heard your concerns, your questions, your fears, but allow me to share our greatest fear from the civil society side. The loyal readers of the FfD Chronicle will immediately recognize an empty convention hollowed out through protocolization. Today as we engage discussion on protocol 2, on dispute resolution, we must confront a basic reality: we still lack agreement on fundamental elements on the framework convention, including the fair allocation of taxing rights. We also don't know how the framework convention will interact with existing DTAs. And yet, we are already negotiating a protocol on dispute resolution without any clear multilateral legal basis.

Protocols are meant to implement a convention, not to float separately from it, nor to compensate for its weaknesses if the foundations remain unclear, no protocol can fix the cracks. At the moment, this protocol brings more questions than answers and avoids the most fundamental following issues.

First, the member states must recognize that the current transfer pricing system is fundamentally flawed and produces long and costly disputes. Also, the member states should support a shift towards unitary taxation backed by public country by country reporting. The member states should acknowledge that OPAC instruments like secret advance pricing agreements reduce the power of tax administrations and undermine national sovereignty. Member states should also recognize that arbitration is a highly problematic tool that should not even be an option. And lastly the member states should avoid optionality that creates legal fragmentation, undermines coherence and is inconsistent with UN treaty practices.

Let us use this week to carefully reflect on the role of protocols because the real danger, the one that should keep us all awake at night is missing this once in a century opportunity. Delivering an empty framework convention patched latter by additional protocols would leave the world in what we call the "tax jungle". Particularly for protocol 2 we are concerned that the current discussions will only add to fragmented landscape of competing overlapping systems driving unfair competition and catalyzing more tax uncertainty. So, first duty here is to deliver a strong binding convention. We need to empower the COP that ensures the coherence of the international tax system for sustainable we are here to create and we need to write fair rules and finally move us beyond a broken system. Once we restructure the system and develop a fair legal basis for the international tax rules currently being discussed, only then this resolution will have meaning. I thank you.