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**Fifth Session, UN Tax Convention Negotiations
August 6, 2026**

Article 13 - Conference of the States Parties to the Convention

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Thank you, Chair.

My name is Ezequiel Steuermann, and I speak on behalf of the Global Initiative for Economic, Social and Cultural Rights. With your permission, I would like to begin with an unusual request. I invite delegates, just for a moment, to turn around and look towards the back of the room.

(brief silence)

You will see civil society organizations, trade unions, academics, journalists, business representatives and other stakeholders. Throughout this process, we have submitted proposals, shared expertise, and scrutinized the text. As CSOs, we also produce the Daily Chronicle that circulates among your desks. These negotiations have been richer because of broad participation.

Yet the current text does not guarantee that this will continue once the Convention enters into force. The INC negotiating process is participatory, but the institutions that will govern the Convention are silent on participation. What you see behind you today has no assured place tomorrow - despite the fact that paragraph 21 of the Terms of Reference stresses the importance of stakeholder participation, and the objective of establishing an inclusive and transparent international tax system.

Our request is simple: Article 13 should expressly recognize meaningful multistakeholder participation. GI-ESCR has circulated concrete language, informed by comparative research, requiring transparent rules

on accreditation and participation and allowing the Conference of Parties to receive and act on information from relevant stakeholders, including civil society.

Meaningful participation must go beyond mere observer status. It should include access to meetings and documents, the ability to submit evidence, and opportunities to contribute in written and oral form. These safeguards are necessary if the Convention is to fulfil the universality, transparency and accountability that its own principles demand.

Participation also cannot stop at the doors of the Conference of the Parties. Article 14 should include similar guarantees for subsidiary bodies and technical working groups, where technical debate will shape the agenda and recommendations considered by the COP. We will return to this point when Article 14 is discussed.

This INC process has already shown the value of broad participation. Let us carry the spirit of the United Nations and the Terms of Reference into the Convention itself.

When you turn back to the text, please remember what you saw when you turned around. The people behind you are not a backdrop to these negotiations. We bring expertise, scrutiny and public legitimacy. The Convention should secure that contribution for the future.

Thank you.