



**GLOBAL
ALLIANCE
FOR TAX
JUSTICE**



**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

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

Article 13 - Conference of the States Parties to the Convention

Rebecca Newsom – Greenpeace International

Thank you Mr. Co-lead, I speak on behalf of Greenpeace International and the Global Alliance for Tax Justice.

We have been looking forward to this discussion and to the formulation of the Article on the Conference of the Parties. In accordance with usual practice under UN Conventions, the COP will be the central governance body of the Convention, as well as the key vehicle to ensure ongoing implementation and review happens.

In relation to the calls to limit the powers of the COP, we want to underline that the COP can never go beyond the decisions made by the Parties, because the COP *is* the parties – hence the name, Conference of the Parties.

The COP is also what enables the text of the Convention itself to be more high-level, and not full of unnecessary details and small technicalities. Based on strong and clear mandates from the Convention, the COP can help with operationalizing it and establishing specific mechanisms for delivery. While more work still needs to be done to strengthen the mandates of some of the commitments, including in Articles 4, 6, and 8, we are happy to see that some mandates are now evolving in other Articles of the draft convention.

Furthermore, we had a specific suggestion regarding paragraph 4(b). We understand from the debate that there is a lot of awareness - and concern - about different non-inclusive forums outside of the UN system. There are also many other relevant processes and international agreements within and under the UN system itself which should be taken into account.

Therefore, to promote full inclusivity and coherence within the UN system itself, we suggest that paragraph 4(b) is redrafted to say:

Take into consideration and align with the work of other relevant UN forums – full stop.