Fifth Session, UN Tax Convention Negotiations
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Article 8 – Harmful Tax Practices

Ucizi Ngulube – Greenpeace International

Thank you, Chair.

I deliver this intervention on behalf of Greenpeace International, the African Civil Society Working Group on the UN Tax Convention, and the wider civil society group coordinated by the Global Alliance for Tax Justice (GATJ).

For the effective delivery of Article 8 we propose that we first outline the definition of "Harmful Tax Practices" to be included under article 3 as follows:

"Tax practices in one jurisdiction are considered harmful if they undermine the fairness or effectiveness of the tax system in another jurisdiction."

Chair, we propose this clear baseline definition, which would mark a vital step forward for global tax governance. For decades, unjust tax systems and opaque practices have undermined the ability of states (particularly in the global south) to adequately mobilize critical domestic resources for sustainable development, public services, and climate action.

Crucially, this broad definition would then provide the Conference of Parties with adequate room to conduct more thorough assessment to determine what constitutes harmful tax practices. We therefore further propose a new paragraph that provides the Conference of Parties (COP) with the mandate to do this. We propose the following text to that effect:

The Conference of the Parties shall carry out assessments to identify potentially harmful tax practices in relation to all types of taxes. Based on such assessments the Conference of the Parties shall adopt further measures, as appropriate, and with the aim of promoting the fulfilment of the objectives of this Convention, including by identifying and abolishing harmful tax practices.

This would ensure our multilateral framework remains adaptive to emerging tax avoidance schemes and new business models.

We therefore propose that this definition is included under Article 3, and that the mandate for the Conference of the Parties to take action should be included under Article 8.

I thank you.