Third Session, UN Tax Convention Negotiations
November 10, 2025

Opening - First negotiations in Africa

Intervention by Jane Nalunga from SEATINI-Uganda

Distinguished Delegates,

My name is Jane Nalunga from SEATINI–Uganda, speaking on behalf of the Society for International Development and the African Civil Society Working Group on the UN Tax Convention.

Thank you, Chair, for the opportunity to take the floor.

Allow me to acknowledge the historic significance of this moment. For the first time, multilateral negotiations on international taxation are taking place on African soil. This is more than symbolic, it is a powerful statement that global tax cooperation must be inclusive, fair, and truly universal.

Indeed, UN General Assembly Resolution 78/230 and the Terms of Reference adopted under Resolution 79/235 mandates the establishment of a fully inclusive and effective framework for international tax cooperation, both in substance and process. Holding the negotiations in Kenya allows voices that were previously excluded often due to travel and visa restrictions to participate in shaping the future of global tax governance. We are a civil society delegation of over 100 representatives from around the world attending this Nairobi session.

In the same spirit, paragraph 21 of the Terms of Reference explicitly provides for the effective participation of other stakeholders, including civil society. Furthermore, paragraph 10 of the mandating resolution of the Intergovernmental Negotiating Committee reaffirms this inclusive principle. These provisions mark an important evolution in global tax negotiations demonstrating that, unlike previous international tax processes, the United Nations truly aspires to be inclusive, universal, and committed to leaving no one behind.

It is therefore with deep concern that we observe the current exclusion of civil society in online intersessional meetings.

Distinguished delegates, neither the mandating resolution nor the modalities of the Intergovernmental Negotiating Committee explicitly exclude civil society from these sessions.

For this process to truly embody the principles of inclusivity and universality that underpin its mandate, civil society must be enabled to contribute fully including through participation in intersessional discussions. Such inclusive engagement enriches negotiations by bringing to the table technical expertise, strategic insights, and grounded perspectives that strengthen both the legitimacy and the effectiveness of the outcomes.

Let us not forget that this process owes much to the consistent advocacy of civil society over more than a decade calling for the creation of a UN-led, inclusive intergovernmental tax negotiations.

Distinguished Delegates, we therefore urge you to uphold the spirit and intent of the mandating resolution, and to ensure the full and meaningful participation of civil society throughout all sessions including intersessional meetings.

Excellencies, allow me to reaffirm our unwavering conviction that the UN Tax Convention represents our best opportunity to establish a truly fair, inclusive, and effective international tax system one that serves both people and planet.

We, the representatives of civil society, remain deeply committed to supporting this process and contributing constructively to its success.

Thank you.