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Opening - First negotiations in Africa
Intervention by Aida Jean Manipon, APMDD

Thank you, Chair.

I am Aida Jean Manipon, from the delegation of the Alternative Information and Development

Center (AIDC), the Global Alliance for Tax Justice (GATJ) and the Asian Peoples' Movement on Debt and Development (APMDD).

Recent developments across the world, especially in Asia – such as the social discontent triggered by widening inequalities and climate impacts – clearly demonstrate the great and urgent need for an international tax system that effectively contributes to sustainable development. That is also the mandate of the Convention's Terms of Reference (ToR) -- one of the objectives of the future UN Tax Convention is to establish a fair, transparent, efficient, equitable and effective international tax system for sustainable development.

In this regard, I wish to briefly make three points:

1) Firstly, we note with great concern that the current draft Convention text suffers a general lack of multilateral solutions, and a number of key overall elements are missing. The Convention text should include especially specific approaches and mechanisms to ensure delivery of Commitments to achieve the Convention's objectives -- but the current text is still missing important elements mentioned in paragraph 10 of the ToR:

• On equitable taxation of multinational enterprises, in para 10 (a)

• On effective taxation of high-net worth individuals, in para 10(b)), and

• On international tax approaches that will contribute to sustainable development in para 10(c)),

• On transparency mechanisms and effective and equitable exchange of information

(including automatic information exchange) in para 10(d)),

• On solutions that can address illicit financial flows (including tax evasion and avoidance in para 10(e), and

• On the effective prevention of international tax disputes in para 10(f)).

2) Secondly, we expect that the future Convention will contribute to addressing inequalities, including gender inequality, with explicit references to approaches in making taxation gender-responsive. As we all know, the achievement of gender equality is one of the sustainable development goals that have been most difficult to achieve in all our countries.

3) Finally, Excellencies, in line with paragraph 18 of the ToR , it is now essential to ensure a process which is Member State-led, allowing each Member State to submit specific proposals for text that should go into the Convention, with the aim of delivering on the ToR. Rather than a summary text, the next negotiating text should provide a compilation of such proposals by Member States, with the aim of allowing them to consider, negotiate and find common solutions on the basis of their own suggestions.

Thank you, Your excellencies