For the kind attention of:

Mr. Ramy Youssef, Chair of the Intergovernmental Negotiating Committee to draft a United Nations Framework Convention on International Tax Cooperation and two early protocols (INC) and Mr. Daniel Nuer, Co-Lead of Workstream I.

Cc: Permanent Representatives and Observers to the UN in New York

28th August 2026

Joint Feminist civil society submission regarding the Co-Lead's Zero Draft Framework Convention, published 21 July 2026

Please find below a submission on behalf of the Tax and Gender Working Group convened by Global Alliance for Tax Justice (GATJ), African Women's Development and Communication Network (FEMNET) Akina Mama wa Afrika (AMwA) and 9 other Feminist CSOs.

This submission accompanies and reinforces the submission by the Global Alliance for Tax Justice (GATJ).

It also reinforces the submission by Tax Justice Network Africa on behalf of the African CSOs working group on the UN Tax Convention.

Abstract

We welcome the progress made by the (INC) towards developing the zero draft. As negotiations move towards a final text, it is critical that the Convention delivers on its mandate to establish an inclusive, progressive, fair, transparent, efficient, equitable and effective international tax system for sustainable development.

International tax rules are not gender neutral. They can systematically shift tax burdens onto those with less economic power, while enabling tax malpractices that deprive governments of revenues needed to fund gender responsive public services that cater for women and other marginalised groups in all their diversities. When public revenues are insufficient, the resulting gaps in care and social provision are often absorbed by households disproportionately led by women through their unpaid care work. In this way, women's time and labour effectively subsidise both the state and the wider economy. The question is not whether gender equality belongs in the UN Tax Convention, but whether the Convention will equip States, particularly developing countries, with the fiscal space and tools needed to fulfil their existing commitments and obligations on gender equality, non-discrimination, human rights and sustainable development.

In this context, we provide the below key recommendations:

Article 4 – Sustainable Development

We remain concerned that Article 4 has not changed despite extensive calls by Member States. Article 4 should provide a substantive link between international tax cooperation, sustainable development, gender equality, non-discrimination and substantive equality.

We suggest an addition to the existing Article 4 text as follows;

Parties commit to ensure that fiscal systems are fully in line with the existing UN Member States' obligations to progressively realise human rights to the maximum of their available resources and ensure sustainable development.

Parties should report regularly on the implementation of this Article, in accordance with their different needs, priorities and capacities. The future COP should perform regular overall reviews of the implementation of this Article.

We further recommend that Article 4 utilises the language below to align with Gender Equality:

- Includes a clear commitment to ensuring that tax systems and international tax rules actively promote gender equality. The Convention shall ensure that international tax systems are fully aligned with the UN Member States' existing obligations to progressively realise human rights and gender equality to the maximum of their available resources. This should include explicit references to the goal of reducing gender inequality within and among countries, and to publicly financing gender-responsive public services and including universal and accessible care systems.
- The Convention should require States to identify and address implicit and explicit gender biases embedded in tax legislation, administration and international tax rules, while promoting gender-responsive tax systems. To strengthen accountability, States should collect and use gender-disaggregated data and undertake systematic human rights and gender impact assessments to assess how tax policies affect women and men, in all their diversities differently and to inform necessary policy reforms. This should also be reflected in Article 15 of the framework convention.
- The Article on Sustainable Development should create an obligation on each Party to report regularly on its performance in relation to commitments under the Article, in accordance with the different needs, priorities and capacities of Parties (ToR para 9(a)). The future Conference of the Parties should also perform an overall review of the implementation of this Article as a standing agenda item during each meeting.
- The Parties to this Convention shall establish a standard for assessing the gender-transformative nature of this Convention and its Protocols, as a contribution towards the fulfilment of existing UN obligations, commitments and targets, and to ensure the full realisation of the rights of women and girls and gender minorities, while addressing their intersectional inequalities. For this purpose, and while bearing in mind the different needs, priorities and capacities of Parties, including developing countries, the Conference of the Parties shall develop a standard, including specific gender-transformative methodologies and tools, for the design, monitoring and evaluation of the Convention and its Protocols. Furthermore, the standard should be accompanied by an implementation roadmap and regular reviews by the Conference of the Parties, beginning no later than 2030.
- Under the standard, the Parties shall be required to maintain transparency and accountability systems towards their commitments and obligations on gender equality and tax, investing in the production of gender-disaggregated data to inform measures to address existing and intersecting inequalities, gender-differentiated needs and gender discrimination within tax systems. This shall include the effects that a Party's tax system has on gender equality within its own jurisdiction, as well as any potential spill-over effects on the tax systems of other Parties, particularly developing countries.

- As an integral part of the implementation roadmap, the Parties shall conduct periodic national assessments of this standard's implementation, taking into account the commitments to non-retrogression of rights and the use of maximum available resources to ensure substantive gender equality, including recognition of unpaid or underpaid care work.

Article 5 – Fair Allocation of Taxing Rights

We remain concerned by the inclusion of "value creation" as a parameter for fair allocation. The concept is vague and subjective and, through its application under the arm's-length principle and transfer pricing, has not reliably reflected where genuine economic activity occurs and can facilitate profit allocation to low-tax jurisdictions, including through preferential intellectual property regimes. We therefore recommend removing "value creation" and retaining real economic activity and economic contribution, including objective factors such as the location of economic activity, markets, revenues, employees, users and data. Taxing rights should not depend solely on physical presence.

Article 5.2 should go beyond reducing double taxation and non-taxation and establish concrete measures for achieving fair allocation, including domestic legislation, coordination between jurisdictions, and review and renegotiation or termination of existing double taxation agreements. Fair allocation should remain a distinct objective of the Convention, not be reduced to the prevention of double taxation or non-taxation.

Article 5 should further mandate the COP to periodically review implementation and progress towards fair allocation, including measures adopted domestically, allocation and nexus rules, tax policy coordination, and treaty review, termination or renegotiation. The COP should establish reporting modalities and use the information received to identify gaps and recommend further measures.

*We further call for a new **paragraph on the equitable taxation of multinational enterprises**, consistent with paragraph 10(a) of the Terms of Reference.*

This paragraph should provide a clear mandate to the COP to establish an international system for taxing multinational enterprises on the basis of their global consolidated profits, with taxing rights allocated fairly between States according to an agreed formula.

The Convention should establish the commitment and direction for this transition, while the COP develops the operational details, including the appropriate formula and implementation arrangements.

Unitary taxation with formulary apportionment is essential to enabling countries to tax multinational enterprises where they genuinely operate and contribute to economic activity, rather than where profits can be artificially located or reported.

Article 6 – High-net-worth individuals

Article 6.2 should require access to sufficiently detailed and actionable information to enable the effective identification, assessment and taxation of HNWIs, including information on global asset ownership, business interests, beneficial ownership and relevant income sources.

We recommend replacing "explore" in Article 6.3 with a binding commitment for States Parties to cooperate in developing and implementing coordinated approaches to the effective taxation of HNWIs.

Effective taxation of HNWIs also requires robust transparency measures. The Convention should therefore provide for mandatory public country-by-country reporting, comprehensive beneficial ownership transparency covering legal entities and arrangements such as trusts and private foundations, and cooperation in establishing a global asset registry. These measures would enable States to trace ownership and control across jurisdictions and address tax evasion, avoidance and financial secrecy.

Article 8 – Harmful Tax Practices

Proposed text under Article 3 on definition of HTP; *Tax practices in one jurisdiction are considered harmful if they undermine the fairness or effectiveness of the tax system in another jurisdiction.*

The Convention should replace "explore" with a commitment to develop and implement effective measures to address harmful tax practices. Given their evolving nature, the COP should establish and periodically update objective criteria for identifying and assessing such practices, including their effects on other States. The Convention should establish a universal UN approach rather than simply reproduce standards developed in non-universal fora.

Article 11 – Exchange of Information

Article 11 should add a para that introduces AIE as below;

The Parties shall establish automatic information exchange on the basis of a commonly agreed standard under the United Nations Global Asset Registry. The standard shall ensure equal and non-discriminatory access for all Parties and provide for a transition period during which developing country Parties with limited capacity may receive information on a non-reciprocal basis.

Information exchanged should permit secondary use where authorised under the laws of both States, including for addressing financial crime and other illicit financial activity. The COP should develop and periodically update the standards and modalities required for effective implementation, including in response to technological and administrative developments.

Article 13 – Conference of the Parties

We propose that the body should be called the Conference of Parties and not the Conference of States Parties. Please see further remarks on this in the catalogue.

The COP should be empowered, inclusive and adequately resourced to ensure the effective implementation and continued development of the Convention.

We support the Africa Group position from INC 5 that the articles of the Convention should consistently refer to the Conference of the Parties and establish it as the supreme decision-making body of the Convention and its Protocols.

The COP should have a sufficiently broad mandate to review implementation of the Convention, provide policy and strategic guidance, oversee the Convention's institutional architecture, adopt Protocols, establish subsidiary bodies and take all measures necessary to advance the Convention's objectives.

Article 13 should therefore:

- provide for COP meetings at least annually, particularly during the initial implementation period;
- ensure meaningful participation of observers, including feminist and women's rights organisations and other civil society organisations;
- provide for adequate, predictable and sustainable resources for implementation; and
- clarify the relationship between the COP and Parties to individual Protocols.

Participation by CSOs, and other multi- stakeholders is crucial and the same should be expressly provided for in this article.

Article 25- Reservations

We support retaining the current Article 25 provision that no reservations may be made to the Convention. The Convention should establish a coherent common framework rather than permit Parties to selectively exclude themselves from core obligations. Allowing reservations risks weakening the common commitments necessary to achieve equitable taxing rights, sustainable development and substantive gender equality.

Signatories

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