GLOBAL ALLIANCE FOR TAX JUSTICE

CIVIL SOCIETY FINANCING FOR DEVELOPMENT Mechanism

Session 1, UN Tax Convention Negotiations
August 6, 2025 – Value Creation
Intervention by Everlyn Muendo - Tax Justice Network Africa

Thank you, Chair, for the opportunity to speak.

We are in agreement as civil society that the wording on fair allocation of taxing rights is important and it should be within the commitment.

With regard to all taxpayers and especially multinational companies and transnational corporations, our submission as civil society is that we should also include high net worth individuals so as to make the work of the future Conference of Parties easier so the scope will not be limited to just corporations, especially when we talk about other commitments that were mentioned within the terms of reference, including taxation of high net worth individuals.

Now, as expressed previously, we do have some concerns about value creation and it being used as an element. We believe that it can be subjective and previously it has been used essentially to continue perpetuating aggressive tax avoidance, especially in relation to intangibles. So we think that we may need to review the wording or Member States may need to review the wording or reconsider the risks that are presented by the wording value is created.

Thank you, Chair.