GLOBAL ALLIANCE FOR TAX JUSTICE

CIVIL SOCIETY FINANCING FOR DEVELOPMENT Mechanism

Fifth Session, UN Tax Convention Negotiations
August 7, 2026

Article 25 - Reservations

Ute Straub - Bread for the World

Thank you Mr. Co-Lead,

Article 25 as it is written is a very standard formulation that we see in a wide range of UN Conventions, and we believe it is very important to keep it as it is.

Allowing for reservation will create a messy system, where it is unclear which country has committed to what.

We are fully aware that the OECD has a tradition of allowing countries to make a long list of reservations and exemptions. For example, the OECD's Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting allows the signatories to make reservations to over 20 different Articles in that Convention, with some of the Articles allowing several different types of reservations.

The OECD approach is not a solution. It has created a very complex and incoherent international system with a high degree of confusion and uncertainty, and that is in fact one of the key problems we are here to resolve.

The last thing we need in the international tax system is more side-by-side agreements, where countries pretend to be committed to joint rules but are in fact just doing their own thing. It is time for everyone to commit to true cooperation and to developing and abiding by joint international rules.

The UN Tax Convention should be inclusive, and we are happy that we finally have a process where all countries are able to negotiate on an equal footing. But inclusivity is not the same as allowing countries to demand exemptions from the rules that have been adopted. Therefore, we call for Article 25 of the UN Tax Convention to be kept as it is in the current draft and to say: “No reservations may be made to this Convention.”.