



***For immediate release***

**TJNA applauds UN General Assembly's historic positive vote towards a framework convention on international tax cooperation**

**Accra, Ghana, 23rd November 2023:** Tax Justice Network Africa (TJNA) applauds the notable achievement attained by the Africa Group during the United Nations General Assembly Second Committee on November 22, 2023. At this pivotal session, a resolution on the commencement of the process towards a UN framework convention on international tax cooperation garnered resounding support from member states.

The resolution as tabled by Nigeria on behalf of the Africa Group was put to a vote, where 125 countries endorsed the resolution, 48 countries voted against it, and 9 countries abstained. Notably, all African countries, supported by members of the G77 plus China, voted in favor, showcasing strong regional cooperation and unity of purpose.

The resolution is rooted in the longstanding calls by Global South countries for a UN intergovernmental tax body and represents a significant stride towards democratising the global tax system. It marks a historic moment to correct the imbalances that currently exist in the global tax system.

In September 2023, the UN Secretary-General released a comprehensive report outlining three potential pathways for international cooperation on tax matters: a UN multilateral instrument on tax, a framework convention, and a framework for international cooperation. TJNA, alongside various organisations including the Global Alliance for Tax Justice, held the position that option 2, a framework convention, was the most viable solution. This option provided for a framework convention would be legally binding on member states and cover a wide range of crucial international tax cooperation issues.

The adopted resolution in favor of a framework convention outlined the subsequent procedural steps as follows:

- The establishment of an ad-hoc intergovernmental committee to negotiate terms of reference for a UN framework convention on international tax cooperation
- Proposed timelines for the meetings of the ad-hoc intergovernmental committee to convene in New York and finalise its work by August 2024
- The inclusion of the participation of international organizations and civil society in the negotiation process.
- The submission of the ad-hoc intergovernmental committee's report to the General Assembly at the 79<sup>th</sup> session

The next step in this journey involves negotiations in the United Nations General Assembly Fifth Committee of the UN General Assembly to secure budget approval. Subsequently, the intergovernmental committee will be set up to lead the negotiation of the terms of reference. TJNA remains committed to fostering international cooperation on tax matters and believes that the proposed framework convention represents a significant step forward in creating a fair and just global tax system.

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**About the Tax Justice Network Africa**

The Tax Justice Network Africa (TJNA) is a pan-African organisation and a member of the Global Alliance for Tax Justice. Launched in January 2007 during the World Social Forum held in Nairobi, TJNA promotes socially just, accountable, and progressive taxation systems in Africa. It advocates for tax policies with pro-poor outcomes and tax systems that curb public resource leakages and enhance domestic resource mobilisation. For more information: [www.taxjusticeafrica.net](http://www.taxjusticeafrica.net)

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