

PRESS RELEASE

TJNA calls for Support to African Governments' UN Resolution for an Inclusive Global Tax System

23 November 2022 – Tax Justice Network Africa (TJNA) calls on all United Nations (UN) Member States to support the African Group resolution on the “Promotion of inclusive and effective international tax cooperation at the United Nations.” This resolution is scheduled to be adopted today at the United Nations General Assembly (UNGA) and, if adopted, will mark a significant step towards the democratisation of the global tax system.

TJNA calls for all delegates representing African countries to not relent in their support of the resolution. We also call on all delegates from across the global south to join their African counterparts in supporting this resolution, particularly in view of the long-standing [call](#) by G77 and China for an intergovernmental tax negotiation process at the UN. Global south countries comprise 70% of UN Member States, and their strength lies in coming together. We remain concerned by developed countries that have continued to block resolutions that have sought to democratise the global tax system and pressure developing countries to refrain from tabling and supporting such proposals.

In October, a group of 134 developing countries (including G77 and China) tabled a resolution at the UN calling for an intergovernmental tax body. The African Group also tabled a resolution calling for negotiations on a UN Convention on International Tax Cooperation. Both proposals saw no support from developed countries that have long dominated international tax rule-making processes through the OECD.

Decision-making on the allocation of taxing rights and tax revenue has been controlled by OECD countries over the last 100 years and as such, they have benefited from the status quo. Adoption of this resolution will be a step forward in strengthening international cooperation on tax matters. Its adoption will also help promote inclusivity in the global tax rule-making processes and support member states' efforts towards curbing IFFs.

Due to the limited inclusion of African countries in OECD-led tax discussions and the limited relevance of these decisions, African states have long called for a more participatory and fair global tax system. The most recent demand was made in May 2022 when the African Ministers of Finance, Planning and Economic Development [adopted a resolution](#) calling on the UN Secretary general to begin negotiations under the auspices of the UN towards an international convention on tax matters with the participation of all member states.

The African Group, led by Nigeria, has now tabled a revised resolution at the UNGA on the “Promotion of inclusive and effective international tax cooperation at the United Nations.”

Member States will discuss the resolution for adoption on November 23, 2022, at 10 am New York time.

This resolution by African states heralds a great opportunity for all UN Member States to move beyond words to action for the much-needed reforms of the global financial architecture. A vote for yes will be a significant step in taking global tax rule-making processes to the UN, where each member state has an equal say and an equal vote. The time for a UN Tax Convention is now.

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