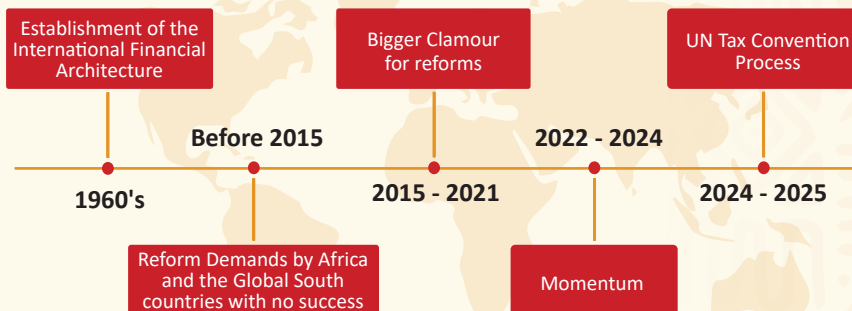


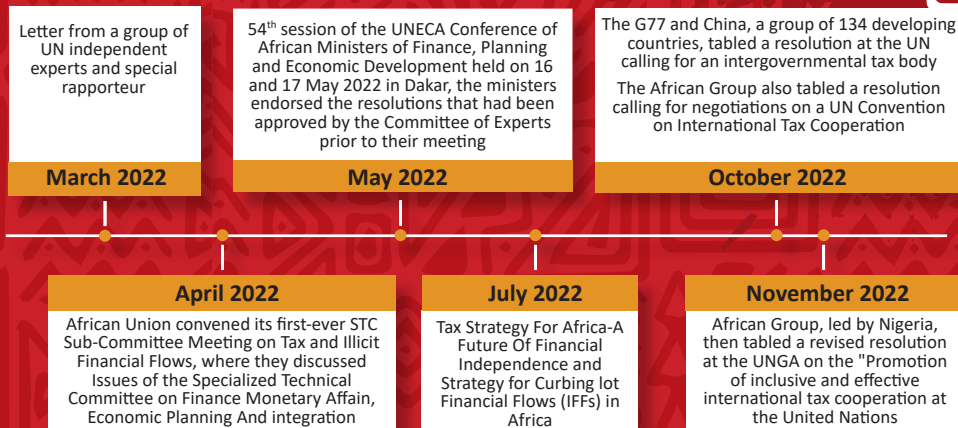
History of the UN Tax Convention Process

The current international tax treaty system as we know it was established in the 1920s and 1930s in the league of nations before many global south countries were in existence. Since the 1960s, The Organisation For Economic Co-operation and Development (OECD) has led the development of the international tax system without the effective participation of global south states african and the global south countries have been pushing for reform of the international tax architecture and this push did not receive support from the countries that had established it.



2022: YEAR OF MOMENTUM

In May 2022, the African Ministers of Finance, Planning, and Economic Development adopted a resolution calling on the United Nations (UN) to start negotiations towards an international convention on tax matters under the auspices of the UN with the participation of all member states. This initiative gained momentum in November 2022, when the African Group, led by Nigeria, proffered a revised resolution at the United Nations focusing on the "Promotion of inclusive and effective international tax cooperation at the United Nations."



2022: Victory at Last

In December 2022, during the 77th session of the United Nations General Assembly Committee, Member States adopted a resolution via consensus for the promotion of inclusive and effective international tax cooperation at the United Nations. This resolution that was spearheaded by the African Group kickstarted UN intergovernmental discussions on ways to strengthen the inclusiveness and effectiveness of international tax cooperation including through the development of an international framework or instrument.

As a result of this resolution, in September 2023, the UN Secretary-General submitted a report highlighting actions for strengthening the inclusiveness and effectiveness of international tax cooperation including Option 1: A multilateral

convention on tax; Option 2: A framework convention on international tax cooperation and Option 3: A framework for international tax cooperation

In November 2023, during the United Nations General Assembly Second Committee, 125 countries resoundingly endorsed a resolution on the commencement of the process towards a UN framework convention on international tax cooperation. The resolution was tabled by Nigeria on behalf of the Africa Group. 48 countries voted against it, and 9 countries abstained. Notably, all African countries, supported by members of the G77 plus China, voted in favour, showcasing strong regional cooperation and unity of purpose.

Voting Started		11/22/2023	11:18:25 AM
A/C.2/78/L.18/Rev.1 (as a whole) Promotion of inclusive and effective international tax cooperation at the United Nations) [Item 16 (h)]. 25th meeting			
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<input type="checkbox"/> ANDORRA	<input type="checkbox"/> CHAD	<input type="checkbox"/> LATVIA	<input type="checkbox"/> NICARAGUA
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IN FAVOUR: 125	AGAINST: 48	ABSTENTION: 9	

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