



Towards the Un Tax Convention

In December 2023, the UN General Assembly adopted Resolution 78/230 on 'Promotion of inclusive and effective international cooperation at the United Nations (UN)'. This unprecedented resolution was approved by a majority vote largely driven by the African group and the Global South countries.

The adopted resolution 78/230 in favour of a framework convention outlined the following subsequent procedural steps.

- 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 organisations and civil society in the negotiation process.
- The submission of the ad-hoc intergovernmental committee's report to the General Assembly at the 79th session

Bureau of the ad-hoc Intergovernmental Committee

Nominated African countries include:

- Egypt
- Kenya
- Morocco
- Ghana

Other countries that are in the Bureau include:

- Bahamas
- Belarus
- Brazil
- China
- Estonia
- Germany
- India
- Italy
- Mexico
- Norway
- Poland
- Republic of Korea
- Russian Federation
- Singapore
- Spain

Key Timelines

February 2024

Organisational Session

- Election of the Chair, rapporteur, and vice chairs of the Ad hoc committee
- Agreement on dates of the substantive sessions
- Discussion on the working modalities of the committee

April-May 2024

First Substantive Session, New York.

July August 2024

Second Substantive Session, New York.

September 2024

Submission of the Ad Hoc Committee's Report to the United Nations General Assembly

2025

Negotiation of the UN Framework Convention

- Negotiations for the text of the convention
- Framework Convention will establish a system of international tax cooperation
- Specific issues will then be covered in the implementing protocols that cover different aspects of tax

African interests in the UN Framework Convention

The inputs from various African stakeholders outlined the following main interests:

Institutional arrangements

African stakeholders desire the establishment of a Conference of Parties that will be the key decision-making body established under the Convention with a Secretariat, and with the UN Tax committee taking up a special/expert advisory role.

Commitments

Commitments that address the imbalance of taxing rights, tax-related Illicit Financial Flows (IFFs), taxation of cross-border services in a digitalised economy, promotion of tax transparency and effective exchange of information, amongst others.

Principles/Objectives

Principles/Objectives that are grounded on sustainable development goals (SDGs) and that embody the consideration of the different capacities and needs of developing countries.

Procedural issues



Decision making and voting and agenda setting that is democratic.

Early protocols

Early protocols on tax-related illicit financial flows, taxation of cross-border services in a digitalised economy, tax transparency and exchange of information for tax purposes, addressing harmful tax regimes, amongst others.

Contact us

Tax Justice Network Africa,
Jaflo Limited, Block 3-106 Brookside Drive,
Westlands, Nairobi, Kenya.

 info@taxjusticeafrica.net  www.taxjusticeafrica.net