Amnesty International welcomes the UN Secretary General’s (UNSG) Advanced Unedited Report released on 8 August 2023 on Promoting inclusive and effective international tax cooperation at the UN. Amnesty International made a submission in relation to this report, calling for a UN tax convention that would establish a UN tax body to promote domestic resource mobilization. The submission may be found here.

There have been increasing calls for a global intergovernmental tax body under the framework of the UN including by the G77 during the 2015 Addis Ababa Summit, and most recently at the 77th Session of the UN General Assembly by the Africa Group which concluded with the UNSG being tasked with developing the recently released report. These calls are in response to the current global tax system which enables an estimated annual loss of USD 472 billion from countries globally or the equivalent of more than half (56%) of the public health budgets of low-income countries and 9% of the public health budgets for developed countries.

Yet, despite the disproportionate impact of global tax policies on low-income countries, they are often excluded from tax policy making which affects them. The UNSG’s report recognizes that “the limited effectiveness of the substantive rules produced by the Global Forum and the Inclusive Framework in addressing the needs of developing countries can be traced to procedural issues that prevent developing countries from full participation in the agenda-setting and decision-making process.”

Key issues advanced in the Amnesty and other submissions to the UNSG include the need for transparency, inclusivity, voting rights, dispute resolution and the capacity building of member states, among others.

Amnesty International appreciates the urgency recognized by the UNSG for global tax cooperation in the report’s first proposed option for a UN multilateral tax convention which would establish enforceable obligations regarding international tax cooperation.

Amnesty International also appreciates the recognition by the UNSG of the need for a truly inclusive and democratic agenda setting and decision-making process for global tax policy making. This is reflected in the report’s second proposed option – a UN framework convention on international tax cooperation which would establish a general system of governance for international tax cooperation.

Both these options adhere with the human rights principles of transparency, public participation and non-discrimination, as states would participate as a matter of right and not membership, and the process for agenda setting as well as decision making would be transparent and allow for meaningful participation if under the auspices of the UN.

Amnesty International also notes that while member states may not wish to be legally bound by a convention, as acknowledged by the UNSG in the third option in his 8 August report, the only means for effective global tax cooperation would require mandatory implementation of decisions at the UN for the collective benefit of all member states. The third option therefore contradicts the principles of accountability, international cooperation and extraterritorial obligations.

Amnesty International commends the UNSG for his tax report which includes findings and recommendations that broadly align with Amnesty’s position for tax policies to respect, protect and fulfil human rights as outlined in Amnesty’s submission on the same. Ahead of discussions at the 78th Session of the General Assembly, Amnesty International therefore urges all member states - especially low-income countries who have to date been excluded from global tax policy decision making – to support the process and the current momentum for global tax policy making to be undertaken within the UN under a legally binding agreement.

1 Para 42, UN Secretary General Report on Promoting Inclusive and Effective International Tax Cooperation, 8 August 2023. Available at: https://financing.desa.un.org/sites/default/files/2023-08/A-78-235_advance%20unedited%20version_0.pdf